

Nash County North Carolina



2017-18 Annual Budget

July 1, 2017 – June 30, 2018

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Nash County

BOARD OF
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LISA BARNES
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LOU M. RICHARDSON
MARY P. WELLS



ZEE B. LAMB
COUNTY MANAGER
zee.lamb@nashcountync.gov

VINCE DURHAM
ATTORNEY
vdurham@bws.com

JANICE EVANS
CLERK TO BOARD
janice.evans@nashcountync.gov

June 30, 2017

To the Nash County Board of Commissioners and Citizens:

The fiscal year 2017-2018 Annual Budget for Nash County is presented herewith. The Manager's Recommended Budget was submitted May 15, 2017. A public hearing was held on June 5, 2017 and a Budget Ordinance totaling \$106,205,660, including General Fund Budget of \$90,307,834 was adopted.

This document reflects the final 2017-2018 Nash County Budget as it was adopted.

Sincerely,

Zee B. Lamb
County Manager



NASH COUNTY

BOARD OF COMMISSIONERS

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May 15, 2017

Mr. Robbie B. Davis, Chairman
Nash County Board of Commissioners
120 W. Washington Street
Nashville, NC 27856

Dear Honorable Chairman Davis and County Commissioners:

This FY2017-2018 budget is presented to you in accordance with the *North Carolina Local Government Budget and Fiscal Control Act*. The proposed budget is presented subject to a public hearing and the Nash County Board of Commissioners revisions and approval. This budget, as presented, is balanced. The total revenues and expenditures for the FY2017-2018 General Fund are \$90,307,834 compared to the original FY2016-2017 General Fund budget of \$91,158,969.

As a result of the January 1, 2017 revaluation, the revenue neutral tax rate is .6944 (including the adjustment for growth as required by General Statutes). However, the FY2017-2018 budget as recommended, is based on a \$0.67 tax rate, the same as FY2016-2017. This represents the eighth consecutive year that the tax rate has not increased. The tax rate as recommended is able to remain consistent with FY2016-2017, without reducing services to our citizens due to increased tax base and resulting revenue from new construction, personal property, and motor vehicle tax collections and higher sales tax revenue collections.

County Administration received budget requests, revenue estimates and other financial information from various officials, officers, department heads and agencies of Nash County. The proposed budget is based on staff information and information provided by and input from, the County Commissioners. Each department or agency presented an original budget request to the Finance Office. Upon receipt, the County Manager met one or more times with each department head to establish a budget to be submitted to the Nash County Board of Commissioners. Subsequently, the Commissioners have preliminarily reviewed the budget. In the case of special appropriations requested by outside government agencies and nonprofit organizations, including the Nash Rocky Mount Board of Education and the Nash Community College Board of Trustees, the recommended appropriations reflect the results of budget work sessions involving the Board of Commissioners and staff.

As noted above, the General Fund Budget, which is the largest fund, the only fund supported by county tax dollars and includes the tax supported governmental activities, is proposed to be \$90,307,834, which represents a .93% or (\$851,135) decrease from this year's original budget. This represents the second consecutive year the General Fund has decreased. The budget provides sufficient funds to continue current service levels and requires no increase in any general fund taxes or fees. Moreover, the budget will maintain the county's healthy financial condition. As noted in the June 30, 2016 audited financial statements, the unassigned fund balance as a percent of expenditures was 30.62%.

County revenues (excluding fund balance appropriations) are estimated to decrease from \$88,379,062, to \$86,925,264 a decrease of \$1,453,798, due primarily to reduced pass through funding for Child Care Development in the Department of Social Services because of the scheduled takeover by the State effective September 1, 2017. Revenue categories are described in more depth in the General Fund Revenue Overview and in the Budget Summaries that follow.

Highlights of the proposed FY2017-2018 budget include:

- Total Ad Valorem tax revenues reflect a .4% or \$228,943 increase over the prior year budget despite a 1.2% reduction in values resulting from the recent revaluation. The increase is due primarily to new construction and increases in personal property and motor vehicle collections.
- An estimated \$500,000 of additional revenue is estimated for sales tax over the current year. This increase is based primarily on current fiscal year collections resulting from GS 105-524 (new Article 44) that became effective July 1, 2016 related to the distribution of additional sales tax revenue for economic development, public education and community colleges.
- A Cost of Living Adjustment (COLA) based on a flat rate, tiered amount, resulting in a salary cost to the County of approximately \$685,000 of which approximately \$90,000 will be reimbursed through Federal and State funding. The COLA will be effective July 1 for all full-time county employees.

The tiered amounts are scheduled as follows:

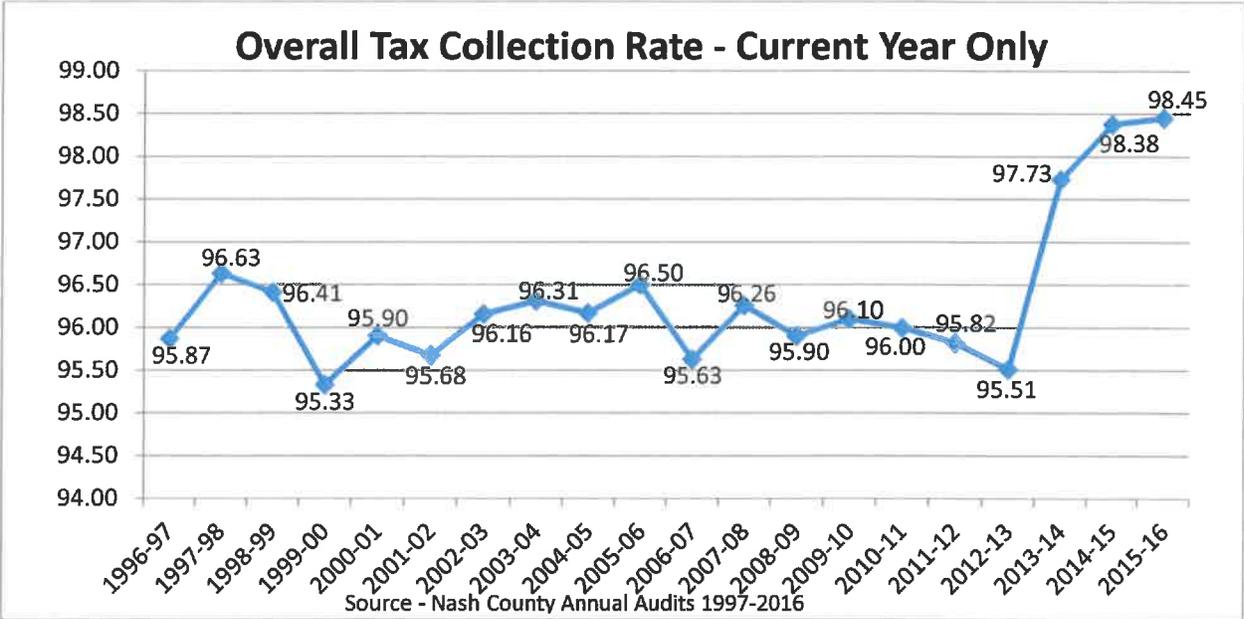
< \$30,000	=	\$1,200
\$30,001 to \$40,000	=	\$1,100
\$40,001 to \$50,000	=	\$1,000
>\$50,001	=	\$900

The tiered structure allows for percent increases to range from a 5% increase for an employee earning \$24,000 per year, a 4% increase for an employee earning \$30,000 per year, a 3% increase for an employee earning \$36,667 per year, a 2% increase for an employee earning \$50,000 per year, and a 1% increase for an employee earning \$90,000 per year. Employees earning more than \$90,000 per year will realize less than 1% increase.

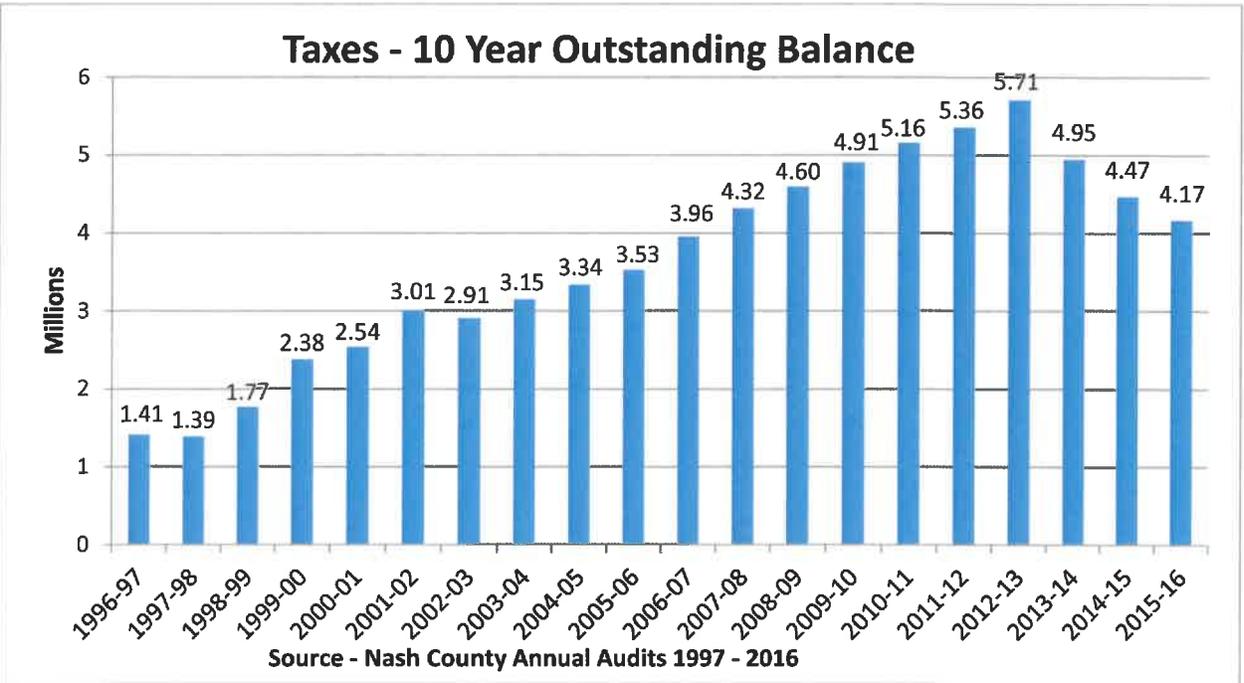
- Department of Social Services and Health Department revenues are estimated to decrease approximately (\$2,111,000) and (\$124,000), respectively due to changes in State day care and transportation pass-through amounts and decreased grant funding.
- The state required retirement rate for local governments increased by .25% for both General employees and Law Enforcement Officers, resulting in an increase of approximately \$101,060.
- While it is impossible to quantify the cost for health insurance for next year had Nash County remained self-insured, we estimate the savings to the County by joining the State Health Plan is in excess of \$1 million.
- In Economic Development there is an increase of approximately \$294,000 over FY2016-2017 budget based on current incentive agreements with Hospira/Pfizer and Carolina Innovative Food Ingredients, Inc. (CIFI), and to provide Nash County with a Retail Development Recruiter to promote retail businesses to the unincorporated areas and small towns of Nash County.
- There is an increase in Veteran Services operations of approximately \$30,000 due to Commissioners decision to replace the part-time administrative assistant with a full-time employee, thereby providing for two full-time employees in the Veterans office to provide assistance to the over 8,000 Veterans residing in Nash County.
- An increase of \$95,185 for Nash Community College current expense and an additional \$25,000 for capital outlay is included to assist with the cost of a security system.
- Increase of approximately \$786,000 in debt service: due primarily to \$1,186,000 increase for Courthouse Expansion debt, offset by decrease in debt service for 2010 LOB and 2004 COP refinancing of approximately (\$191,000) and a decrease in lease debt service of approximately (\$197,000) due to the payoff of the security system, 2014 ambulance purchase and the 2013 Data Center network upgrade.
- Increase of approximately \$305,000 to EMS for (6) additional EMT positions for staffing of the Middlesex Station.
- Increase capital expenditures of \$270,000 for ambulances/remounts, \$200,000 for replacement of mobile data terminals and \$390,000 for MIS server and back-up upgrades.

General Fund Revenue Overview

1. Property Tax Collections – According to the FY2015-2016 Nash County audit, the overall tax collection rate in Nash County was 98.45%. The collection rate for real and personal property was 98.25%, and the collection rate for motor vehicles was 100%. For purposes of estimating next year’s property tax revenues, this proposed budget assumes a conservative collection rate of 97.5% for real and personal property and for motor vehicles, the same as the FY2016-2017 budget.



The Tax Office is committed to maintaining Nash County’s high tax collection rate during future years, and will continue to concentrate on the collection of prior years’ delinquent taxes.



2. Estimated Tax Base and Rate - The estimated tax base is used in this budget to determine the amount of property tax revenue that will be available in the FY2017-2018 budget. The estimated tax base amount is provided to the County Manager by the County's Tax Administrator. The amount of revenue that is expected to be collected in the coming year is determined by the tax base amount and the collection rate.

The Nash County 2017 tax year valuation estimate provided by the Tax Administrator provides for a total valuation for FY2017-2018 of \$7,229,000,000. At 100% collection, each penny of the tax rate assessed will produce \$722,900.

The total taxable valuation for real and personal property and public utilities less exclusions within Nash County is estimated at \$6,379,000,000. At 100% collection, each penny of the property tax rate assessed will produce \$637,900. When multiplied by a collection rate of 97.5% each penny of the tax rate should generate \$621,953. With the proposed tax rate of \$0.67 per \$100.00 valuation, the 2017-2018 current year anticipated revenues for real property and personal property and public utilities are estimated at \$41,670,818.

The total valuation for motor vehicles within Nash County is estimated at \$850,000,000. At 100% collection, each penny of the tax rate assessed will produce \$85,000. When multiplied by a collection rate of 97.5%, each penny of the tax rate assessed should generate \$82,875. With the proposed tax rate of \$.67 per \$100 valuation, the anticipated revenues for motor vehicles are estimated at \$5,552,625.

The FY2017-2018 budget anticipates the collection of \$47,223,443 in ad valorem tax revenues from real and personal property, public utilities, and motor vehicles. This amount represents 54.3% of General Fund revenue (excluding fund balance appropriations).

The FY2017-2018 budget also anticipates the collection of \$550,000 in prior years' delinquent real and personal property and motor vehicles taxes, as well as \$165,000 in penalties, interest and other miscellaneous charges assessed upon delinquent taxes.

The total amount of the above taxes anticipated in this budget is \$47,938,443. This amount represents 55.1% of General Fund Revenues.

3. Sales Tax - The total amount of sales tax revenue anticipated in the General Fund budget is \$13,928,338 with \$3,056,145 from Article 40 and Article 42 restricted by statute to be used for school capital projects and school capital expenditures. In addition, \$500,000 from the Article 44 tax is restricted for economic development, public education and community colleges. The total sales tax estimated for FY2017-2018 represents 16% of General Fund Revenues. Article 39, 40 and 42 sales tax revenues are estimated based upon the FY2015-2016 actual collections. The Article 44 sales tax is an estimate since the distribution is to be recalculated effective July 1, 2017.

As noted above, \$3,556,145 is restricted and will be used towards school capital outlay, school debt, economic development and community college purposes where applicable. The unrestricted sales tax accruing to the County is \$10,372,193.

4. Human Services - Department of Social Services - The FY2017-2018 budget anticipates \$8,656,213 from state revenues for administration and program costs.

5. Human Services - Health Department – Revenues in support of Public Health operations including fees in sales and services for FY2017-2018 are estimated at \$5,966,815.

6. Sales and Services – The FY2017-2018 budget anticipates \$4,633,200 (excluding health department operations of \$249,063). Anticipated EMS collections of \$3,675,000 and EMS Medicaid settlement collections of \$500,000 make up the majority of these revenues.

7. Other Revenue – The FY2017-2018 budget includes Other Restricted revenues of \$2,046,755, Lottery funds - \$936,000, Permits and Fees - \$1,037,400, Investment Earnings - \$225,000, Other taxes of \$612,000 and Other Revenues and transfers - \$920,103 which totals \$5,777,258.

8. Fund Balance Appropriated – The FY2017-2018 budget appropriates a total of \$3,382,570 in fund balance, compared to prior year fund balance appropriation of \$2,779,907, an increase of \$602,663 or 21.6%. The FY2017-2018 fund balance includes the following amounts: Balancing factor - \$1,800,000, \$176,356 – Health Reserves, and \$1,406,214 – County capital.

General Fund Expenditures Overview

Individual departments within each of the functions below are described in more detail in the summary pages within the budget document including information about staffing levels.

1. General Government – The FY2017-2018 budget includes funds for General Government Operations at a total of \$9,244,830. This function provides for all administrative county operational costs.

2. Public Safety – The FY2017-2018 budget includes \$21,986,838 for Public Safety operations which covers Law Enforcement, Emergency Services and Animal Control.

3. Transportation – The FY2017-2018 budget includes \$211,559 for transportation operations. This function provides appropriations for Rural Transportation Planning Operations and the Rocky-Mount Wilson Airport along with additional capital funding of \$23,702 for the Airport in FY2017-2018.

4. Economic and Physical Development – For Economic and Physical Development, \$2,534,643 is included in the FY2017-2018 budget. This function provides for: Planning and Inspections; Cooperative Extension and Soil and Water services; Economic Development which includes funding for a new Retail Development Recruiter position within the County; Carolinas Gateway Partnership in the amount of \$317,717; County inducements currently with Hospira/Pfizer estimated in the amount of \$560,000 and CIFI in the amount \$60,000; \$52,500 for One NC pass-through funding for Nutkao, Inc. as well as \$14,000 included for funding the Highway 17/64 Committee initiative.

5. Human Service - Health Department - Included in the FY2017-2018 budget is \$9,246,569 for Public Health operations. County funding and Health Department reserves are \$3,103,398 and \$176,356, respectively. The FY2017-2018 County funding includes a decrease of \$13,708 over FY2016-2017 original budget.

6. Human Services - Department of Social Services – The FY2017-2018 budget for Social Services totals \$13,667,446. County funding for DSS for the FY2017-2018 is \$5,011,201, a decrease over FY2016-2017 original budget of \$54,795. The State has advised local government DSS offices to anticipate a phase out of pass-through funding for Child Care Services effective September 1, 2017, however, due to programmatic delays this may be extended. The recommended budget reflects two months of payments for Child Care services. This change may be significant in overall expenditures but it will not have an impact on local funding due to its pass-through nature. Also, the recommended budget includes a reduction in Medicaid Transportation of \$410,000 due to a change in the reimbursement process directly to Tar River Transit instead of pass-through the County.

7. Other Human Services – This function includes Mental Health, grant-funded programs through Office of Juvenile Justice and Home Care Community Block Grant of \$1,281,867, Aging Department \$263,836, Veterans' Services \$101,976 and specific Local Human Services of \$192,550. The FY2017-2018 recommended budget total for these services \$1,840,229.

8. Cultural & Recreation – This function includes funding for local Libraries and Parks and Recreation of \$1,580,461 in the FY2017-2018 recommended budget. Additional funding of \$500 per local library is budgeted for a total of \$14,000 per year. Additional funding of \$7,999 for Braswell library is included based on the current library funding formula (the increase will be dependent upon other jurisdictions increasing funding based on the formula).

9. Education – The FY 2017-2018 budget includes \$24,087,336 for Nash Rocky Mount Schools (NRMS) and Nash Community College (NCC). This reflects an increase of \$120,185 to the Community College.

The June 2014 three-year funding agreement between Nash County Board of Commissioners and Nash-Rocky Mount Board of Education was completed in FY2016-2017 increasing classroom teacher supplements from a minimum of 6% in FY2013-2014 to a minimum of 10% in FY2016-2017 and future years. During the three-year funding agreement, the Commissioners appropriated an additional \$1,200,000 for capital outlay from lottery funds for school security upgrades.

Based on the Senate Bill 382, which became effective July 1, 2016, Nash County will provide an amount per pupil for local current expense equal to or greater than the per pupil amount for local current expense appropriated for the FY2016-2017. Although the student population is decreasing, Nash County is recommending the same current expense appropriation for NRMS as approved in the FY2016-2017 budget. According to projections provided by the Nash Rocky Mount School System, student population is projected to decrease by approximately 250 students in school year 2017-2018, resulting in an increase in county per student current expense funding from \$1,507 in FY2016-2017 to \$1,536 per student in FY2017-2018. Despite the budgetary constraints caused by the great recession during the past 10 years, per student funding for NRMS has increased from \$1,099 in FY2006-2007 to an estimated \$1,536 in the FY2017-2018 school year.

For schools, Current Expense is funded one-twelfth each month and capital outlay is funded on documentation of capital expenditures.

Total Debt Service for NRMS for FY2017-2018 is \$2,852,101. Lottery funds of \$936,000 are budgeted for debt service for Rocky Mount High School and restricted sales tax from article 40 and 42 totaling \$1,916,101 cover the debt service for NRMS. The remaining estimated restricted sales tax of \$1,140,044 is used for funding a portion of the capital outlay budgeted for FY2017-2018 for NRMS.

The recommended budget for Nash Community College (NCC) is funded at \$2,095,185 for Current Expense; this is an increase over FY2016-2017 appropriation of \$95,185 which includes additional funding for maintenance operations not funded by the State. Capital outlay recommended funding is \$275,000, an increase of \$25,000 over the FY2016-2017 appropriation to assist the Community College with the purchase of an updated security system for the child care classrooms.

Debt service for NCC included in the recommended budget is \$835,893 for FY2017-2018, which includes \$725,635 for the Continuing Education and Public Facilities Building and \$110,258 for the Science and Technology Center.

10. Debt Service – This function includes annual debt service and lease purchase payments. Included in the FY2017-2018 budget is \$5,817,923, an increase of \$786,067 over FY2016-2017. This includes debt service for NRMS and NCC totaling \$3,687,994 as noted above and debt service of \$1,185,808 for the new construction and renovations of the Nash County Courthouse.

11. Contingency and Transfers – The FY2017-2018 budget includes Contingency of \$25,000 and Transfer to Revaluation Reserve of \$65,000.

12. Capital Spending– County capital spending is budgeted within departments and is not separated into an individual Capital Budget. Capital spending recommended for FY2017-2018 is \$1,406,214.

Other Funds Overview

In addition to the General Fund, the county administers several funds supported by fees or other restricted revenue sources. The Enterprise Funds and the Fire Districts Fund are briefly mentioned here. Other funds are shown in the Budget Summary.

The County's Utilities – Water/Sewer Fund and Solid Waste Fund operate as enterprise funds with no property tax contribution. Each fund is supported by user fees. The solid waste program is composed of two elements, the C&D landfill and our convenience sites. No rate increases are recommended for Public Utilities – Water/Sewer or Solid Waste fees for FY2017-2018.

The county levies a tax in eighteen (18) fire districts throughout the county and administers the collection and disbursement of those taxes within the Fire Districts Fund. One fire district is requesting a rate increase for FY2017-2018. Castalia Fire District is requesting a half cent increase from \$.0735 to \$.0785. Further explanation of the increase is provided in the Fire Districts Fund Summary.

A copy of the budget has been filed with the Clerk to the Board and is available for public inspection in the Manager's Office as well as on the county website. A Notice of Public Hearing will be published in the Rocky Mount Telegram, The Nashville Graphic and the Spring Hope Enterprise. The same published statement will also give notice of the time and place of the public hearing during which any person who may wish to comment on the budget may appear before the Board of Commissioners.

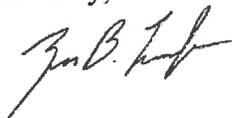
No earlier than ten days after May 15, 2017, the date of the formal budget presentation, and no later than July 1, 2017, the Nash County Board of Commissioners must hold a public hearing, and thereafter, adopt a budget ordinance making appropriations, estimating revenues and levying taxes for FY2017-2018.

This budget represents our best estimate of revenues and expenditures during the coming year. As with any budget, during the course of the coming fiscal year, budget adjustments may be necessary. Except for minor exceptions set forth in the Budget Ordinance, the Nash County Board of Commissioners must approve any such budget adjustments, which increase or decrease a department's total expenditures during the course of the fiscal year.

I urge the Commissioners to carefully consider and study this proposed budget. If there are any questions or concerns, please do not hesitate to contact me.

On behalf of your County staff, we look forward to working with the Commissioners during the coming year to provide the best services possible at the most reasonable cost to the taxpayers of Nash County.

Sincerely,

A handwritten signature in black ink, appearing to read "Zee B. Lamb". The signature is written in a cursive, flowing style.

Zee B. Lamb
Nash County Manager

NORTH CAROLINA
ANNUAL BUDGET ORDINANCE
FISCAL YEAR 2017-2018

BE IT ORDAINED by the Board of Commissioners of Nash County, North Carolina:

Section 1. The following amounts are hereby appropriated in the General Fund for the operation of county government and its activities for the fiscal year beginning July 1, 2017, and ending June 30, 2018, in accordance with the chart of accounts heretofore established for this county:

REVENUES:

Ad Valorem Taxes	
Current Year	41,670,818
DMV Motor Vehicle Taxes	5,552,625
Interest on Current Year	250,000
Prior Years Taxes	550,000
Refunds and Over/Short	(50,000)
Refunds DMV and Over/Short	(35,000)
Total Ad Valorem Taxes	<u>47,938,443</u>

Other Taxes

Sales Taxes	
One Cent Local Option	5,923,830
Unrestricted 1/2 Cent Sales Tax	2,810,390
Restricted 1/2 Cent Sales Tax	1,013,190
Unrestricted Add'l 1/2 Cent Sales Tax	1,637,970
Restricted Add'l 1/2 Cent Sales Tax	2,042,955
Article 44 G.S.105-524(c)	500,000
Rental Vehicle Tax	80,000
Real Property Excise Tax	230,000
Privilege Licenses	3,000
Total Other Taxes	<u>14,241,335</u>

Unrestricted Intergovernmental Revenues

Beer and Wine Taxes	180,000
ABC Mixed Beverage Tax	35,000
Video Programming	84,000
Total Unrestricted Intergovernmental	<u>299,000</u>

Restricted Intergovernmental Revenues

General Government	
Lottery Funds	936,000
Facilities Fees	86,000
Municipal Elections	60,000
Safe Roads Act	8,000
RTPO County Matches	27,884
Soil Conservation Reimbursement	26,000
Soil State Match	3,600
Coop Events	8,110
Sheriff's Family Justice Center Grant	75,040
Sheriff's National Heroin Initiative Grant	60,000
NC DOT	112,039
School Resource Officers Reimbursement	337,678
PEG Video Programming	82,356
OncNC Grant - Nutkao	52,500
Total General Government	<u>1,875,207</u>

Health Department

Federal and State Aid	1,753,709
Medicare and Medicaid	3,964,043
Local Fees	249,063
Total Health Department	<u>5,966,815</u>

Social Services Department	
Federal and State Administration/Aid	7,323,283
Title IV-D Federal Aid	1,293,690
Local Fees	<u>39,240</u>
Total Social Services Department	8,656,213
Juvenile Justice	240,814
Home Care Community Block Grant (HCCBG)	736,136
Library Grants	<u>130,598</u>
Total Restricted Intergovernmental	17,605,783
Permits and Fees	
Building Permits	320,000
Planning Fees	8,000
Cell Tower	8,500
Stormwater Permit	2,500
Register of Deeds Fees	325,000
ROD Auto Funds Payback	40,000
Marriage Licenses	12,000
Football Program	18,700
Basketball Program	14,800
Soccer Program	32,000
Baseball Program	25,000
Cheerleading Program	2,400
Volleyball	1,500
Facility Rental Fees	5,000
Tournament	17,500
Sheriff Fees	110,000
EMOP Fees	5,000
Fingerprint Fees	500
Gun Permits	55,000
Occupancy Tax Collection Fee	22,000
Animal Control Fees	<u>12,000</u>
Total Permits and Fees	1,037,400
Sales and Services	
Officers Fees	15,000
Jail Fees	80,000
Misdemeanant Confinement	45,000
Court Processing Fee	210,000
Sr Center Program Receipt	15,000
Meals-Haliwa Saponi	24,000
Recreation Special Event	7,000
Radio Tower Lease	7,200
Sponsorship Team Uniforms	15,000
Ambulance Cost Settlement	540,000
Ambulance Fees	<u>3,675,000</u>
Total Sales and Services	4,633,200
Investment Earnings	225,000
Miscellaneous Revenue	
ABC Distribution	378,347
Sheriff Canteen Services	35,000
Seed-Crop	700
Rent Cell Tower	14,688
Rent Farmers Market	7,000

Nash General Hospital	100,000
Rent Farm	4,125
Rent Ag Center	24,000
Town Recreation Contributions	7,000
CGP - HOSPIRA	50,000
TDA - Economic Development	105,500
Mid Atlantic Warehouse	95,243
Miscellaneous Income	76,000
Code Red	22,500
Transfers from Other Funds	25,000
	<u>945,103</u>

TOTAL GENERAL FUND REVENUES 86,925,264

Fund Balance Appropriated	
Health Reserves	176,356
Capital Items	1,406,214
Fund Balance Appropriated	<u>1,800,000</u>
Total Fund Balance Appropriated	3,382,570

GENERAL FUND REVENUES AND OTHER SOURCES 90,307,834

EXPENDITURES:

General Government	
Governing Body	119,085
Administration	655,603
Finance	562,008
Human Resources	242,987
Tax	1,699,238
Legal	160,000
Court Facilities	183,296
Administration Operations	889,813
Election Operations	273,698
Election Costs	234,940
Register of Deeds	362,899
Management Information Services	594,566
Technology	1,165,825
IT PEG Supplemental Grant	70,747
Public Buildings	420,190
County Capital Improvements	8,947
Parks & Rec Facility Maintenance	162,052
Non-Departmental Costs	<u>1,438,936</u>
Total General Government	9,244,830

Public Safety	
Sheriff	5,928,343
Court Security	941,366
Family Justice Grant	75,040
SRO's Nash Rocky Mount Schools	337,678
Jail	4,170,621
Court E.M.P.A.C.T.	99,906
Emergency Communications	1,682,332
Fire & Rescue Services	235,660
Forestry	107,886
Medical Examiner	85,000
Emergency Services	631,201
Emergency Medical Services	7,331,651
Animal Control	<u>360,154</u>
Total Public Safety	21,986,838

Economic and Physical Development	
Airport	71,559
Rural Trans Planning Org	140,000
Planning	329,976
Inspections	373,418
Economic Development	1,095,950
Cooperative Extension Service	331,525
Soil and Water Conservation	403,774
Total Economic and Physical Development	<u>2,746,202</u>
Human Services	
Health Department	
General Health	1,891,444
Bioterrorism Program	37,415
Comm Care of Eastern NC	189,373
Family Planning	967,589
Home Health	2,083,661
Community Alternatives Program (CAP)	240,248
CC4C/PCM	217,944
OB Case Management	276,954
Immunization Action Plan	32,651
AIDS	90,500
Tuberculosis	153,618
Lead Grant	15,200
Women, Infant, and Child (WIC)	556,983
Healthy Start Baby Love Plus	115,524
Breast and Cervical Cancer	26,265
Child Health	612,303
Maternal Health	698,873
Health Promotion	90,087
Environmental Health	758,521
Diabetic Care	1,750
Communicable Disease	189,666
Total Health Department	<u>9,246,569</u>
Juvenile Justice	287,467
Mental Health	241,860
Home Care Community Block Grant (HCCBG)	752,540
Social Services Department	
General 1571	10,057,013
Title IV-D 1571	1,243,483
Work First 1571	360,304
Social Services Other	1,983,896
DSS County Only Participation	22,750
Total Social Services Department	<u>13,667,446</u>
Other Human Services	
Veterans Service	101,976
Local Human Services	192,550
Aging Center	263,836
Total Other Human Services	<u>558,362</u>
Total Human Services	<u>24,754,244</u>
Cultural	
Libraries	1,064,336
Recreation	516,125
Total Cultural	<u>1,580,461</u>

Public Education	24,087,336
Lease Purchases	296,648
Debt Service	5,521,275
Contingency	25,000
TOTAL GENERAL FUND EXPENDITURES	<u>90,242,834</u>
Other Uses	
Transfers to Other Funds	65,000
TOTAL GENERAL FUND EXPENDITURES AND OTHER USES	<u>90,307,834</u>

Section 2. The following amounts are hereby appropriated in the Special Revenue Funds.

Emergency Telephone System Fund	
Revenues	472,433
Fund Balance Appropriated	163,797
	<u>636,230</u>
Expenditures	<u>636,230</u>
Controlled Substance Fund	
Revenues	25,000
Fund Balance Appropriated	35,000
	<u>60,000</u>
Expenditures	<u>60,000</u>
Federal Asset Forfeiture Fund	
Revenues	30,000
Fund Balance Appropriated	107,502
	<u>137,502</u>
Expenditures	<u>137,502</u>
Rural Operating Assist	
Revenues	190,216
Expenditures	<u>190,216</u>
Revaluation Fund:	
Transfer From Other Fund	65,000
Fund Balance Appropriated	80,000
	<u>145,000</u>
Expenditures	<u>145,000</u>
Fire Districts Fund:	
Revenues	
Ad Valorem Tax	3,197,750
Fund Balance Appropriated	135,875
	<u>3,333,625</u>
Expenditures	<u>3,333,625</u>
Tourism Fund:	
Revenues	493,500
Expenditures	<u>493,500</u>

Section 3. The following amounts are hereby appropriated in the Internal Service Funds.

Employee Medical / Dental Insurance Fund:

Revenues	
Premiums	5,175,918
Fund Balance Appropriated	<u>0</u>
	<u>5,175,918</u>
Expenditures	
Claims	5,071,718
Wellness Program Costs	41,000
Admin Fees	<u>63,200</u>
	<u>5,175,918</u>

Workers Compensation Internal Service Fund:

Revenues	
Premiums	205,000
Fund Balance Appropriated	<u>260,000</u>
	<u>465,000</u>
Expenditures	
Workers Compensation Operating Expenses	240,000
Excess Insurance/Admin	<u>225,000</u>
	<u>465,000</u>

Section 4. The following amounts are hereby appropriated in the Enterprise Funds.

Utilities Fund: Water/Sewer

Revenues	
Water & Sewer Division	2,081,550
Fund Balance Appropriated	<u>308,160</u>
	<u>2,389,710</u>
Expenditures	
Public Utilities Department	233,672
Water & Sewer Division	1,354,797
Debt Service	167,746
Transfer to Central Nash Water Sewer District	<u>633,495</u>
	<u>2,389,710</u>

Utilities Fund: Solid Waste

Revenues	
Solid Waste Disposal Division	<u>2,871,125</u>
Expenditures	
Solid Waste Disposal Division	<u>2,871,125</u>

TOTAL OF ALL FUNDS APPROPRIATED IN SECTIONS 1-4	<u>106,205,660</u>
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Section 5. The following amounts are hereby appropriated in the Enterprise Fund Central Nash Water and Sewer District Project as Amendedment 28 to the capital project ordinance.

Utilities Fund: Solid Waste

Revenues	
Transfer from Nash County Utility Water/Sewer Fund	<u>633,495</u>
Expenditures	
Interest Payment	440,495
Principal Payment	<u>193,000</u>
	<u>633,495</u>

Section 6. The total 2017-2018 Budget authorizes an appropriation sufficient to complete encumbrances outstanding at June 30, 2017, and provides authority to complete the transactions. Funds not expended at June 30, 2017 for capital or grant projects previously approved in Budget Ordinances or Budget Amendments will be brought forward in order to complete the project. [These projects include the CDBG Grants, Single Family Housing Rehabilitation Program, Homeland Security Grant, Urgent Repair Programs, Abandoned Manufacturing Home Grant, Capital Reserve Fund, Middlesex Corporate Park Project, Nashville EMS Station, Courthouse Expansion Project, Southern Nash Senior Center Project, Play Together Park Project, Highway 97 Sewer Expansion - Golden Leaf Grant Project, Rural Center Grants, the Solid Wst C&D Expansion Project and the Central Nash Water and Sewer District.

Section 7. The following taxes are hereby levied for the fiscal year 2017-2018. The County-wide tax rate is set at SIXTY-SEVEN cents (\$.67) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2017, for the purpose of raising the revenues listed as "Current Ad Valorem Taxes" in the General Fund. This county-wide rate of tax is based on an estimated total valuation of \$7,229,000,000 and an estimated collection rate of 97.50%. The revenue-neutral rate as defined by G.S. 159-11E for the 2017 revaluation year is a rate of .06944

Section 8. The following special fire district taxes are hereby levied for the fiscal year 2017-2018 as authorized by G. S. 69-25.4 with the revenue-neutral rate as defined by G.S. 159-11E for the 2017 revaluation year.

AREA	ESTIMATED VALUATION	TAX RATE	TAX LEVY	NEUTRAL TAX RATE
Stanhope Fire District	92,063,348	\$0.0750	\$69,048	\$0.0740
Stony Creek Fire District	15,160,387	\$0.0700	\$10,612	\$0.1018
Green Hornet Fire District	237,334,072	\$0.0700	\$166,134	\$0.0718
Harrison Fire District	169,598,166	\$0.1000	\$169,598	\$0.1093
Ferrells Fire District	145,474,040	\$0.1336	\$194,353	\$0.1366
N. S. Gulley Fire District	373,640,687	\$0.1200	\$448,369	\$0.1237
Silver Lake Fire District	10,707,351	\$0.0900	\$9,637	\$0.0961
Sims Fire District	17,322,182	\$0.0464	\$8,037	\$0.0482
Tri-County Fire District	93,474,289	\$0.1000	\$93,474	\$0.1052
Salem Fire District	134,456,167	\$0.1200	\$161,347	\$0.1228
West Mount Fire District	333,756,573	\$0.1000	\$333,757	\$0.1047
Coopers Fire District	342,190,037	\$0.0850	\$290,862	\$0.0882
Castalia Fire District	159,534,381	\$0.0785	\$125,235	\$0.0759
Spring Hope Fire District	252,541,969	\$0.0900	\$227,288	\$0.0925
Middlesex Fire District	177,173,830	\$0.0800	\$141,739	\$0.0878
Whitakers Fire District	271,799,439	\$0.0750	\$203,850	\$0.0777
Red Oak Fire District	539,878,690	\$0.0700	\$377,915	\$0.0727
Momeyer Fire District	208,118,237	\$0.0800	\$166,495	\$0.0806

Section 9: There is hereby levied for the fiscal year 2017-2018 a license tax of \$2.00 on each dog. The proceeds of such dog tax shall be deposited in the General Fund and used to defray the expenses of the Animal Control Department.

Section 10: There is hereby levied on each marriage license issued during the fiscal year 2017-2018 a tax of \$60.00. Twenty-five (\$25.00) of the proceeds of the tax shall be deposited in the General Fund, \$5.00 of the proceeds of the tax shall be paid to the North Carolina Department of Public Instruction for abused children, and \$30.00 shall be paid to the North Carolina Department of Administration for domestic violence centers.

Section 11: There is hereby levied for the fiscal year 2017-2018, a tax for the retail sale of wine and beer in Nash County in the maximum amount permitted to be levied by counties.

Section 12: There is hereby levied during the fiscal year 2017-2018, a fee of \$125.00 per rural household. These funds shall be used for the operation of the solid waste convenience centers. The fees will be billed with the Nash County tax statements.

Section 13: There is hereby levied during the fiscal year 2017-2018, a fee of \$48 per ton which includes a mandatory state tax of \$2 per ton for tipping fees for the Construction and Demolition landfill and yard waste. This fee shall be used for the operation of the C & D landfill and yard waste removal.

Section 14: There is hereby levied during the fiscal year 2017-2018, a fee of \$.10 (ten cents) per copy beyond 5 copies.

Section 15: There is hereby levied during the fiscal year 2017-2018, a fee of \$10.00 for farmer's market Saturday's space rental; Wednesday's space rental will be \$5.00.

Section 16: There is hereby levied for fiscal year 2017-2018, Residential and Commercial permits as follows:

I. Residential Permit Fees

- 1. Building***
 - a. New Construction and Additions*
 - i. 0 – 1200 .17 per square foot*
 - ii. 1201 – 2500 .21 per square foot*
 - iii. 2501 – 3000 .23 per square foot*
 - iv. 3001 & greater .25 per square foot*
- Example: 2400 sq.ft. new construction 2400 x .21 = \$504 plus applicable trade work from section I (2).
- b. Alterations, Renovations, and Accessory Structures
 - i. Gross Floor Area .20 per square foot*
 - ii. Open Shelter (open on all sides) .15 per square foot*
- 2. Trade Work (each contractor)
 - a. Electrical \$55.00 per job**
 - b. Mechanical \$55.00 per job**
 - c. Plumbing \$55.00 per job**
 - 3. Building Plans Review
 - a. New Dwelling \$26.00
 - b. Addition (covered) \$16.00
 - c. All Other (ncluding decks) \$10.00
 - d. Re-Review fee 1/2 of original fee (per re-review)

* Gross floor area with no deduction for corridors, stairs, closets, garages, or other features.
Includes energy inspection.

**Each contractor on job.

***A **\$10.00** Fee for the Homeowners Recovery Fund will collected in accordance with G.S. 87-15.6

Minimum Permit Fee	\$55.00
Re-Inspection Fee	\$75.00
Failure to Obtain Permit	\$150.00
Approved After Hours Inspection (Min. 2 Hr.)	\$50.00 / Hour (Per Inspector)

II. Residential Miscellaneous Permit Fees

- 1. Building*
 - a. Misc. Permit \$55.00
 - b. Moving of Building*** \$55.00
 - c. Rehab Dwelling (grant funded) \$55.00
 - d. Swimming Pool** \$55.00
 - e. Demolition -
- 2. Electrical
 - a. Misc. Permit \$55.00
 - b. Service Change \$55.00

3. Mechanical	
a. Misc. Permit	\$55.00
b. New Unit Installation w/ducts	
(1 st Unit)	\$55.00
(ea. addl.)	\$35.00
c. Mechanical Replacement	
(1 st Unit)	\$55.00
(ea. addl.)	\$30.00
d. Gas Piping	\$55.00
4. Plumbing	
a. Misc. Permit	\$55.00
b. Water Heater	\$55.00
c. Gas Piping	\$55.00
5. Building Plans Review***	\$10.00
6. Re-Review fee	1/2 of original fee (per re-review)

*All applicable trade permit fees shall be taken from Section II.

**Building Permit required for swimming pools if project is valued at \$5,000 or greater.

***For any building permit requiring plans review in Section II (1).

****Renovation fee may also apply depending on the scope of work.

Minimum Permit Fee	\$55.00
Re-Inspection Fee	\$75.00
Failure to Obtain Permit	\$150.00
Approved After Hours Inspection (Min. 2 Hr.)	\$50.00 / Hour (Per Inspector)

III. Residential Manufactured Home Permit Fees*

1. Manufactured Housing***	
a. HUD Labeled Homes	\$50.00
b. Modular Home On/Off Frame****	\$200.00
2. Trade Work (each contractor)	
a. Electrical	\$50.00 per job**
b. Mechanical	\$50.00 per job**
c. Plumbing	\$50.00 per job**
Re-Inspection Fee	\$75.00
Failure to Obtain Permit	\$150.00
Approved After Hours Inspection (Min. 2 Hr.)	\$50.00 / Hour (Per Inspector)

*Trade permit fees are taken from Section III (2) as part of the original set-up. All other trade work fees from Section II.

**Each contractor on job.

***Fees for additions and field finished areas are taken from Section I (1) when performed as part of the original set-up (example: garage/carport addition and/or completing the 2nd floor)

****A **\$10.00** Fee for the Homeowners Recovery Fund will be collected in accordance with G.S. 87-15.6

Note:

Projects involving new construction or additions located within the jurisdictions of the Towns of Bailey, Castalia, Dortches, Middlesex, Momeyer, Nashville, Red Oak, Sharpsburg, Spring Hope or Whitakers require a Zoning Permit issued by the appropriate Town Office prior to the issuance of any construction permits by Nash County. Manufactured Home Permit being Issued: Bailey, Middlesex, Nashville, Spring Hope, Momeyer, Castalia, Red Oak, Dortches, Sharpsburg, or Whitakers.

Nash County Zoning Permits are \$10.00

IV. Commercial Permit Fees

- 1. New and All Other Construction
 - a. Building .12 per square foot*
 - b. Electrical .08 per square foot*
 - c. Plumbing .07 per square foot*
 - d. Mechanical .07 per square foot*

* Permit Fees for Building, Electrical, Plumbing, & Mechanical shall be based on the following computations with a minimum fee of \$55.00 per trade. Fee applied by this section is for the primary contractors. All other contractors should take fee from Section V.

A = Total gross building floor area of construction
 B = Fee per square foot (from table below)

Total Gross Floor Area of Construction (square feet)	Fee Computation
0 – 5000 Sq. Ft.	A x B = Permit Fee
5001 – 15000 Sq. Ft.	(A x B x .75) + (1250 x B) = Permit Fee
15001 Sq. Ft. and Above	(A x B x .50) + (5000 x B) = Permit Fee

2. Additions to Existing Structures

All permit fees shall be based on the computation of fees in Section IV (1), "All Other Construction" with a minimum fee of \$55.00

3. Renovations and Repairs to Existing Structures

The permit fee shall be based on the computation of fees in Section IV (1), "All Other Construction" divided in half (.5), with a minimum fee of \$55.00. All Construction permit fees for electrical, plumbing, and mechanical work shall be based on the area of construction used for building permit fee purposes when a building permit is required as part of the project. (If work does not require a building permit, the applicable trade permit fees shall be taken from Section V.)

4. Change of Occupancy Within an Existing Building

All permit fees shall be based on the process described in Section IV (3) above, utilizing the new occupancy for fee determination purposes with a minimum fee of \$55.00

5. Shell and/or Foundation

All permit fees shall be based on the computation of fees in Section IV (1) "All Other Construction." The interior completion permit fee for all previously installed systems permitted under Section IV (1) shall be taken from Section IV (3), with a minimum of \$55.00 per trade.

- 6. Building Plans Review
 - a. New Building \$80.00
 - b. Addition and Accessory Structures \$16.00 per trade
 - c. All Other \$10.00 per trade
 - d. Re-review fee 1/2 or original fee (per re-review)

Minimum Permit Fee	\$55.00
Re-Inspection Fee	\$75.00
Failure to Obtain Permit	\$150.00
Approved After Hours Inspection (Min. 2 Hr.)	\$50.00 / Hour (Per Inspector)

V. **Commercial Miscellaneous Trade Permit Fees**

1. Building*		
a. Misc.		\$55.00
b. Moving of Building***		\$55.00
c. Swimming Pool		\$60.00
d. Sign w/footing		\$55.00
e. Demolition		\$ -
f. Towers** (communication, radio, & TV)		\$100.00
g. Modular Unit (ie. classroom, office, etc.)		\$185.00
2. Electrical		
a. Misc. Permit		\$55.00
b. Service Change 400 amperes or less		\$60.00
Over 400 amperes		\$75.00
c. Standby Generator		\$100.00
d. Photovoltaic System		\$5.00 per panel *****
3. Mechanical		
a. Misc. Permit		\$55.00
b. New Unit Installation with or without ducts		
(1 st Unit)		\$65.00
(ea. addl.)		\$45.00
c. Mechanical Replacement		
(1 st Unit)		\$60.00
(ea. addl.)		\$35.00
d. Gas Piping		\$55.00
e. Commercial Exhaust System		\$35.00 each
f. Boiler (over 200k and up)		\$65.00 each
g. Unit Heater		\$30.00 each
h. Coolers (Refrigeration)		\$35.00 each
4. Plumbing		
a. Misc. Permit		\$55.00
b. Water Heater		\$55.00
c. Gas Piping		\$55.00
d. Plumbing Fixtures		\$15.00 each
e. Fire Sprinklers		\$1.40 per head
5. Plans Review***		\$10.00 per trade
6. Re-review fee		1/2 of original fee (per re-view)

*All applicable trade permit fees shall be taken from Section V.

**Does not include Building or Electrical Inspections for equipment building(s)/slab(s).

***For any permit requiring plan review in Section V.

****Renovation fee may also apply depending on the scope of work.

*****PV Panel as defined by the NEC

Minimum Permit Fee	\$55.00
Re-Inspection Fee	\$75.00
Failure to Obtain Permit	\$150.00
Approved After Hours Inspection (Min. 2 Hr.)	\$50.00 / Hour (Per Inspector)

VI. **Miscellaneous Fees**

1. Licensing Inspection (Group Homes, ABC, Home Day Cares, etc.)	\$30.00
2. Certificate of Occupancy* (Commercial)	\$40.00
3. Permit Refund Processing**	20% of Permit Fee + plans review fee(s) + zoning
4. Reinstate Expired Permit	50% of Original Permit Fee
5. Change of Contractor	\$55.00

*Existing Building

**Applies to valid permits in which the work as not commenced

VII. Zoning and Subdivision Fees

Note:

Projects involving new construction or additions located within the jurisdictions of the Towns of Bailey, Castalia, Dortches, Middlesex, Momery, Nashville, Red Oak, Sharpsburg, Spring Hope or Whitakers require a Zone Permit issued by the appropriate Town Office prior to the issuance of any construction permits by Nash County.

Note:

Recording fees apply for plats or other documents required to be recorded; payable to Nash County Register of Deeds and paid at time of plat approval or conditional use/special use permit approval.

Subdivision Fees:

Plats (Staff-Level Review):

1. Recombination / Exempt Plat	\$25
2. Minor Final Plat (2 lots or less with no road, water, sewer or drainage improvements)	\$50 + \$10 / lot
3. Major Final Plat (9 lots or less with no road, water, sewer or drainage improvements)	\$50 + \$10 / lot
4. Major Preliminary Plat (conforms with preliminary plat approved by Planning Board within 1 year)	\$75 + \$10 / lot
5. Major Final Plat (conforms with preliminary plat approved by Planning Board within 1 year)	\$25

Plats (Planning Board Review):

1. Major Sketch Plan	\$50
2. Major Preliminary Plat	\$100 + \$10 / lot
3. Subdivision Access Easement Review Fee	\$25
4. Subdivision Waiver Request Fee	\$25

Other:

1. Subdivision Bond Legal Review Fee	\$200
2. Street Sign for New Development/Intersection	\$75

Zoning and Related Fees:

1. Zoning Permit	\$10
2. Rezoning Application	\$200
3. 3rd Party Rezoning (Supplemental Fee)	\$100
4. Conditional Rezoning Application*	\$245*
5. Conditional Use Permit Application*	\$245*
6. Land Development Plan Text or Map Application	\$200
7. Special Use Permit Application	\$200*
8. Variance Application	\$100
9. UDO Text Amendment	\$200
10. Change of Use Permit	\$100
11. Street Closing Petition	\$450
12. Road Name Change	\$150 + \$50 / intersection
13. Wireless Communications Review	
a. New Facility/Substantial Modification	\$3,500
b. Collocation/Eligible Facilities	\$1,000
14. Site Plan Review (new nonresidential sites)	\$50

Note: County-initiated text and map amendments are not subject to fees.

*If Approved, document recording fees are required per ROD fee schedule

2. Town of Bailey Bulk Purchase Rate - Usage Discount after Base Rate

Water Usage (Gallons)	Bailey Water Usage Fee
Base	\$20.00
>0	+\$4.50/1,000 gal.

Note: Town of Bailey Rate contingent on City of Rocky Mount approval.

Pool (>=7,500 gal. only) /Sprinkler/Farming Use - Usage Discount after Base Rate

Water Usage (Gallons)	Water Usage Fee
Per 1,000 gal.	\$5.00/1,000 gal.

3. Industrial (With Tap of 8" or larger)

Water Usage (Gallons)	Sewer Usage Fee
Base	\$100.00
1 – 9,000,000	+\$5.00/1,000 gal.
>9,000,000 gal.	+\$4.20/1,000 gal.

Water Usage (Gallons)	Sewer Usage Fee
Base	\$20.00
1– 5,000	+\$9.00/1,000 gal.
>5,000 gal.	+\$9.50/1,000 gal.

Note: Industrial Water Conservation Rate Structure - If the County Manager approves Stage 3 or Stage 4 water restrictions, the following multipliers will come into effect immediately on the current billing cycle. Stage 3, all water usages above 2,000 gallons will be billed with an additional 25% charge above the rates provided above, with Stage 4 at an additional 50% charge above the rates provided above. However, if the County Manager determines that the high-volume water user has met the Stage 3 or 4 reduction requirements of the Water Conservation Ordinance, no conservation rate will be applied.

4. Mobile Home Park and Farm Worker/Migrant Camp Bulk Purchase Rate - Usage Discount after Base Rate

Water Usage (Gallons)	Mobile Home Park Water Usage Fee	Farm Worker / Migrant Camp Water Usage Fee
Per 1,000 gal.	\$6.00/1,000 gal.	\$4.00/1,000 gal.

Note: The Farm Worker / Migrant Camp bulk rate shall be for large temporary worker housing operations such as dormitory style housing, and not for a single residential dwelling. The rate shall only be applied for worker consumption demands and not for farming use or irrigation. The purpose of this rate is to encourage the connection and consumption of public water with its benefits to large numbers of temporary workers who otherwise would be served by a community water system. Public utilities shall approve this rate prior to connection.

III. Capacity Fees

This fee shall be paid to Nash County prior to the tap being installed.

1. Water

3/4" Tap	\$250
1" Tap	\$500
1 1/2" Tap	\$1,250
2" Tap	\$2,000
3" Tap	\$3,000
4" Tap	\$4,000
6" Tap	\$6,000
> 6" Tap	Minimum of \$6,000; exact fee will be determined by Public Utilities.

2. Sewer		
4" Tap	\$500	
6" Tap	\$3,000	
>6" Tap	Minimum of \$6,000; exact fee determined by Public Utilities.	

IV. Connection Fees

This fee shall be paid to Nash County prior to the issuance of a Building Permit.

1. Water*			
3/4" Tap	\$800	\$550	
1" Tap	\$1,000	\$640	
>1" Tap	At County Cost + 10%	At County Cost 10%	
2. Sewer*			
4" Tap (same side of road)	\$1,500		
4" Tap (opposite side of road)	\$2,300		
>4" Tap	At County Cost +10%		

* Note: The County will be responsible for installing taps once paid.

** Note: The Irrigation Split Tap also shall include the cost of the Meter Fee below.

V. Water Service Discount Rate on Connection, Capacity & Meter Fees

1. Residential and Commercial - 3/4" Taps
 - * \$150 prior to construction;
 - * \$400 during construction; and,
 - * at the prevailing fees thereafter.
2. Residential and Commercial - 1" Taps
 - * \$300 prior to construction;
 - * \$600 during construction; and,
 - * at the prevailing fees thereafter.

VI. Meter Fees

This fee shall be paid to Nash County prior to the issuance of a Building Permit.

Water	
3/4" Meter	\$250
1" Meter	\$360
1 1/2" Meter	\$525
>1 1/2" Meter	At County Cost + 10%

Section 18: There is hereby levied for fiscal year 2017-2018, Emergency Medical Service billing fees as follows:

Basic Life Support Non-emergency	\$250
Basic Life Support Emergency	\$350
Advanced Life Support	\$400
Advanced Life Support 2	\$600
Loaded Mileage	\$7.50/per mile
Treatment No Transport	\$150
Percutaneous Coronary Intervention (PCI) Stand by	\$575

Section 19: The County Manager is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

- I. The County Manager may transfer amounts between objects of expenditure within a department without limitation and without a report being requested.
- II. The County Manager may transfer amounts up to \$5,000 between departments of the same fund with an official report on such transfers at the next regular meeting of the Board of Commissioners.
- III. The County Manager may transfer \$10,000 from any contingency appropriation within a fund with an official report on such transfers at the next regular meeting of the Board of Commissioners.

Section 20: Contractual Obligations, the County Manager and his designee are hereby authorized to execute contractual documents under the following conditions:

- a. They may award and execute contracts from construction or repair projects which do not require formal competitive procedures that are within budgeted departmental appropriations.
- b. They may reject bids and re-advertise for bids for all formal bids of apparatus, supplies, material and equipment as stated in G. S. 143-129.
- c. They may award and execute contracts for (1) purchases of apparatus, supplies and materials, or equipment which are within the budgeted departmental appropriations; (2) leases of personal property for a duration of one year or less and within departmental appropriations; and (3) contracted and professional services which are within budgeted departmental appropriations.
- d. They may execute grant agreements to and from public and non-profit organizations which are within budgeted appropriations, unless a grantor organization requires execution by the Board of Commissioners.
- e. They may execute contracts, as the lessor or lessee of real property, which are of a duration of one year or less which are within the budgeted departmental appropriations.
- f. They may execute lease of personal property for more than 12 months if the annual expense is less than \$50,000 and within budgeted departmental appropriations.
- g. The County Manager may approve change orders up to \$25,000 per occurrence within a budgeted project with an official report to the Board at the next regular meeting of the Board of Commissioners.
- h. They are authorized to declare surplus any personal property valued at less than Thirty Thousand Dollars for any one item or group of items, to set its fair market value, and to convey title to the property for the county in accordance with N.C.G.S. 160A-266 (c).

Section 21: Encumbrances as of June 30, 2017

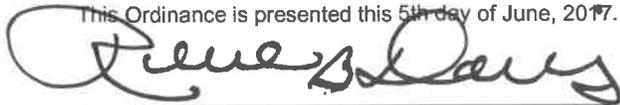
Funds appropriated in the FY2016-2017 Budget and encumbered on June 30, 2017 shall be authorized as part of the Budget Appropriation by adoption of this Budget Ordinance.

Section 22: The Court Facility Fees as received under the Statutes of the State of North Carolina by the County treasury are hereby appropriated to be used in the maintenance and operations of the court areas and the repairing or provisions of furnishings as required and approved.

Section 23: Copies of the 2017-2018 Budget as provided herein remain open for public inspection and have been furnished to the Budget Officer, Finance Officer and Clerk to the Board of County Commissioners as required by the laws of the State of North Carolina.

Section 24: The Nash County Budget Ordinance for the fiscal year beginning July 1, 2017 and ending June 30, 2018 was adopted by the Nash County Board of Commissioners in a public hearing held on June 5, 2017 on the proposed 2017-2018 Budget in accordance with North Carolina General Statutes.

This Ordinance is presented this 5th day of June, 2017.



Robbie B. Davis, Chairman



Attest: Janice Evans, Clerk to the Board

Neutral Property Tax Increase **NASH COUNTY**

Note: The top part of this worksheet is used as working papers to make it easier for you (counties and municipalities) to calculate amounts that should be used in the actual

Revaluations as of:
January 1, 2017 and 2009

Fiscal year	Assessed Valuation as of June 30	Annexation (Deannexation)	Total Adjusted for Annexation or Deannexation	Valuation Increase	Percentage change
2017-18	7,229,000,000	-	17-18 7,229,000,000 16-17 7,408,681,940		
2016-17	7,408,681,940	-	16-17 7,408,681,940 15-16 7,272,708,668	135,973,272	1.87%
2015-16	7,272,708,668	-	15-16 7,272,708,668 14-15 7,207,602,612	65,106,056	0.90%
2014-15	7,207,602,612	-	14-15 7,207,602,612 13-14 7,240,869,412	(33,266,800)	-0.46%
2013-14	7,240,869,412	-	13-14 7,240,869,412 12-13 7,014,382,881	226,486,531	3.23%
2012-13	7,014,382,881	-	12-13 7,014,382,881 11-12 6,941,497,559	72,885,322	1.05%
2011-12	6,941,497,559	-	11-12 6,941,497,559 10-11 6,858,337,654	83,159,905	1.21%
2010-11	6,858,337,654	-	10-11 6,858,337,654 09-10 6,855,379,422	2,958,232	0.04%
2009-10	6,855,379,422	-			1.12%
					Average growth % Doesn't include revaluation increase
<hr/>					
Last year prior to revaluation				Tax rate	Estimated tax levy
2016-17	7,408,681,940			0.6700	49,638,169
				Tax rate to produce equivalent levy	
First year of revaluation				0.6867	49,638,169
2017-18	7,229,000,000				
				Revenue neutral tax rate, to be included in budget ordinance, adjusted for growth	
Increase tax rate for average growth rate				0.6944	50,194,689
2017-18	7,229,000,000				
				Increase in Tax Levy	556,520
				Average Percentage Increase	1.12%

MONTH OF APRIL 2017 YEAR TO DATE COMMISSIONERS REPORT NASH COUNTY TAX DEPARTMENT

CURRENT YEAR 2016 NASH COUNTY

CURRENT YEAR 2015 NASH COUN TY

COLLECTED JULY 1, 2016 - APRIL 30, 2017

COLELCTED JULY 1, 2015 - APRIL 30, 2016

TOTAL LEVY=BEG REC+YTD LEVY+YTD ADJ-YTD REL-YTD DISC/WO+YTD T&TT

TOTAL LEVY=BEG REC+YTD LEVY+YTD ADJ-YTD REL-YTD DISC/WO+YTD T&TT

BEGINNING REC	\$	-
YTD LEVY & PENALTY	\$	44,204,552.09
YTD ADJUSTMENTS	\$	95,200.11
(YTD RELEASES)	\$	(66,513.39)
(YTD DISC/WO)	\$	(311.25)
YTD T & TT MV LEVY	\$	4,904,301.85
TOTAL LEVY	\$	49,137,229.41

BEGINNING REC	\$	-
YTD LEVY & PENALTY	\$	43,216,085.82
YTD ADJUSTMENTS	\$	39,141.52
(YTD RELEASES)	\$	(120,112.60)
(YTD DISC/WO)	\$	(280.48)
YTD T & TT LEVY	\$	4,558,326.11
TOTAL LEVY	\$	47,693,160.37

TOTAL COLLECTIONS = YTD PAYMENTS - YTD REFUNDS

TOTAL COLLECTIONS = YTD PAYMENTS - YTD REFUNDS

YTD PAYMENTS	\$	43,384,482.77
(YTD REFUNDS)	\$	(136,769.74)
YTD T & TT COLLECTIONS	\$	4,904,301.85
YTD COLLECTIONS	\$	48,152,014.88

YTD PAYMENTS	\$	42,242,483.71
(YTD REFUNDS)	\$	(172,944.28)
YTD T & TT PAYMENT	\$	4,558,326.11
TOTAL COLLECTIONS	\$	46,627,865.54

YTD RECEIVABLES = TOTAL LEVY - TOTAL COLLECTIONS

YTD RECEIVABLES = TOTAL LEVY - TOTAL COLLECTIONS

TOTAL LEVY	\$	49,137,229.41
(TOTAL COLLECTIONS)	\$	(48,152,014.88)
YTD RECEIVABLES	\$	985,214.53

TOTAL LEVY	\$	47,693,160.37
(TOTAL COLLECTIONS)	\$	(46,627,865.54)
YTD RECEIVABLES	\$	1,065,294.83

**COLLECTIONS PERCENTAGE= TOTAL COLLECTIONS DIVIDED BY
TOTAL LEVY**

97.99%

**COLLECTIONS PERCENTAGE= TOTAL COLLECTIONS DIVIDED BY
TOTAL LEVY**

97.77%

MONTH OF APRIL 2017 YEAR TO DATE COMMISSIONERS REPORT NASH COUNTY TAX DEPARTMENT

NASH COUNTY ALL YEARS COLLECTED JULY 12, 2016 - APRIL 30, 2017

TOTAL LEVY=BEG REC+YTD LEVY+YTD ADJ-YTD REL-YTD DISC/WO+YTD T&TT

BEGINNING REC	\$ 4,116,255.18
YTD LEVY & PENALTY	\$ 44,207,509.79
YTD ADJUSTMENTS	\$ 95,200.11
(YTD RELEASES)	\$ (81,814.40)
(YTD DISC/WO)	\$ (365.13)
YTD T&TT LEVY	\$ 4,904,301.85
TOTAL LEVY	\$ 53,241,087.40

TOTAL COLLECTIONS = YTD PAYMENTS - YTD REFUNDS

YTD PAYMENTS	\$ 43,947,988.35
(YTD REFUNDS)	\$ (160,118.81)
YTD T & T T PAYMENT S	\$ 4,904,301.85
TOTAL COLLECTIONS	\$ 48,692,171.39

YTD RECEIVABLES = TOTAL LEVY - TOTAL COLLECTIONS

TOTAL LEVY	\$ 52,741,916.86
TOTAL COLLECTIONS	\$ (48,193,000.85)
YTD RECEIVABLES	\$ 4,548,916.01

THIS FIGURE DOES NOT INCLUDE \$195,153.50 COLLECTED IN INTEREST

COLLECTIONS PERCENTAGE 91.38%

NASH COUNTY ALL YEARS COLLECTED JULY 1, 2015 - APRIL 30, 2016

TOTAL LEVY=BEG REC+YTD LEVY+YTD ADJ-YTD REL-YTD DISC/WO+YTD T&TT

BEGINNING REC	\$ 4,415,087.92
YTD LEVY & PENALTY	\$ 43,211,289.79
YTD ADJUSTMENTS	\$ 39,847.50
(YTD RELEASES)	\$ (134,164.77)
(YTD DISC/WO)	\$ (245.34)
YTD T & TT MV LEVY	\$ 4,558,326.11
TOTAL LEVY	\$ 52,090,141.21

TOTAL COLLECTIONS = YTD PAYMENTS - YTD REFUNDS

YTD PAYMENTS	\$ 42,978,599.32
YTD REFUNDS	\$ (193,272.62)
YTD T & TT PAYMENTS	\$ 4,558,326.11
TOTAL COLLECTIONS	\$ 47,343,652.81

YTD RECEIVABLES = TOTAL LEVY - TOTAL COLLECTIONS

TOTAL LEVY	\$ 52,090,141.21
TOTAL COLLECTIONS	\$ (47,343,652.81)
YTD RECEIVABLES	\$ 4,746,488.40

THIS FIGURE DOES NOT INCLUDE \$243,082.64 COLLECTED IN INTEREST

COLLECTIONS PERCENTAGE 90.89%

MONTH OF APRIL COMMISSIONERS REPORT NASH COUNTY TAX DEPARTMENT

2016 NASH COUNTY MOTOR VEHICLES ONLY COLLECTED JULY 1, 2016 - APRIL 30, 2017

2015 NASH COUNTY MOTOR VEHICLES ONLY COLLECTED JULY 1, 2015 - APRIL 30, 2016

TOTAL LEVY=BEG REC+YTD LEVY+YTD ADJ-YTD REL-YTD DISC/WO+YTD T&TT

BEGINNING REC	\$	-
YTD LEVY & PENALTY	\$	-
YTD ADJUSTMENTS	\$	-
(YTD RELEASES)	\$	-
(YTD DISC/WO)	\$	-
YTD T & TT LEVY	\$	4,904,301.85
YTD TOTAL LEVY	\$	4,904,301.85

TOTAL COLLECTIONS = YTD PAYMENTS - YTD REFUNDS

YTD PAYMENTS	\$	-
(YTD REFUNDS)	\$	-
YTD T & TT PAYMENTS	\$	4,904,301.85
TOTAL COLLECTIONS	\$	4,904,301.85

YTD RECEIVABLES = TOTAL LEVY - TOTAL COLLECTIONS

TOTAL LEVY	\$	4,904,301.85
(TOTAL COLLECTIONS)	\$	(4,904,301.85)
YTD RECEIVABLES	\$	-

**COLLECTIONS PERCENTAGE= TOTAL COLLECTIONS DIVIDED BY
TOTAL LEVY** **100.00%**

TOTAL LEVY=BEG REC+YTD LEVY+YTD ADJ-YTD REL-YTD DISC/WO+YTD T&TT

BEGINNING REC	\$	-
YTD LEVY & PENALTY	\$	-
YTD ADJUSTMENTS	\$	-
(YTD RELEASES)	\$	-
YTD DISC/WO)	\$	-
YTD T&TTMV LEVY	\$	4,558,326.11
TOTAL LEVY	\$	4,558,326.11

TOTAL COLLECTIONS = YTD PAYMENTS - YTD REFUNDS

YTD PAYMENTS	\$	-
(YTD REFUNDS)	\$	-
YTD T & TT PAYMENTS	\$	4,558,326.11
TOTAL COLLECTIONS	\$	4,558,326.11

YTD RECEIVABLES = TOTAL LEVY - TOTAL COLLECTIONS

TOTAL LEVY	\$	4,558,326.11
(TOTAL COLLECTIONS)	\$	(4,558,326.11)
YTD RECEIVABLES	\$	-

**COLLECTIONS PERCENTAGE= TOTAL COLLECTIONS DIVIDED BY
TOTAL LEVY** **100.00%**

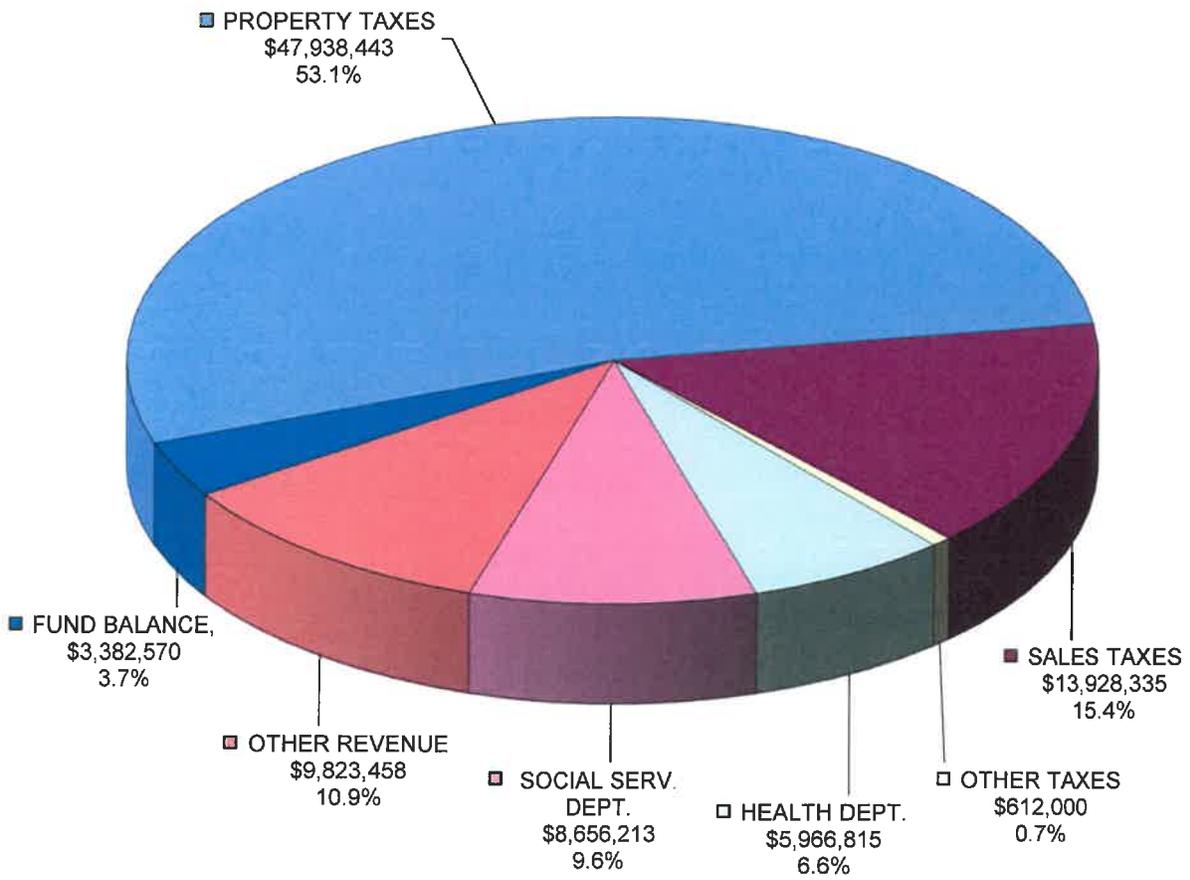


NASH COUNTY, NORTH CAROLINA
REVENUES

<i>FUND</i>	<i>SUMMARY</i>				
	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED BUDGET 2016-2017	APPROVED 2017-2018	CHG
GENERAL FUND:					
PROPERTY TAXES	\$ 49,059,804	\$ 47,709,500	\$ 47,709,500	\$ 47,938,443	0.5%
SALES TAXES	13,429,467	13,370,000	13,370,000	13,928,335	4.2%
OTHER TAXES	675,151	583,000	593,000	612,000	5.0%
HEALTH DEPARTMENT	5,668,559	6,388,433	6,479,455	5,966,815	-6.6%
SOCIAL SERVICES DEPARTMENT	10,546,747	10,767,643	11,297,079	8,656,213	-19.6%
OTHER REVENUE	10,843,099	9,560,486	9,958,437	9,823,458	2.8%
FUND BALANCE	0	2,779,907	4,432,286	3,382,570	21.7%
	\$ 90,222,827	\$ 91,158,969	\$ 93,839,757	\$ 90,307,834	-0.9%
TRANSFERS IN	0	0	31,760	0	
OTHER FINANCING SOURCES	995,887	0	19,034,000	0	0.0%
	\$ 91,218,714	\$ 91,158,969	\$ 112,905,517	\$ 90,307,834	-0.9%
OTHER FUNDS:					
ECONOMIC DEVELOPMENT	0	180,012	280,737	0	0.0%
EMERGENCY TELEPHONE SYS FUND	372,228	463,591	463,591	636,230	37.2%
CONTROLLED SUBSTANCE FUND	81,655	66,000	83,000	60,000	-9.1%
FEDERAL ASSET FORFEITURE FUND	193,010	112,843	166,953	137,502	21.9%
RURAL OPERATING ASSISTANCE	173,222	173,021	190,216	190,216	9.9%
REVALUATION FUND	115,467	435,063	435,063	145,000	-66.7%
FIRE DISTRICTS FUND	3,110,808	3,177,183	3,187,183	3,333,625	4.9%
TOURISM FUND	472,665	470,000	470,000	493,500	5.0%
UTILITIES FUND	5,435,285	5,382,591	5,734,536	5,260,835	-2.3%
INTERNAL SERVICE FUND	6,193,704	7,161,388	7,161,388	5,640,918	-21.2%
	\$ 107,366,758	\$ 108,780,661	\$ 131,078,184	\$ 106,205,660	-2.4%
EMPLOYEES:					
FULL TIME	633.20	634.69	637.40	640.05	0.8%
PART TIME	32.31	32.83	32.83	31.35	-4.5%
	665.51	667.52	670.23	671.40	0.6%

NASH COUNTY, NORTH CAROLINA
GENERAL FUND

REVENUES BY SOURCE
2017-2018 BUDGET



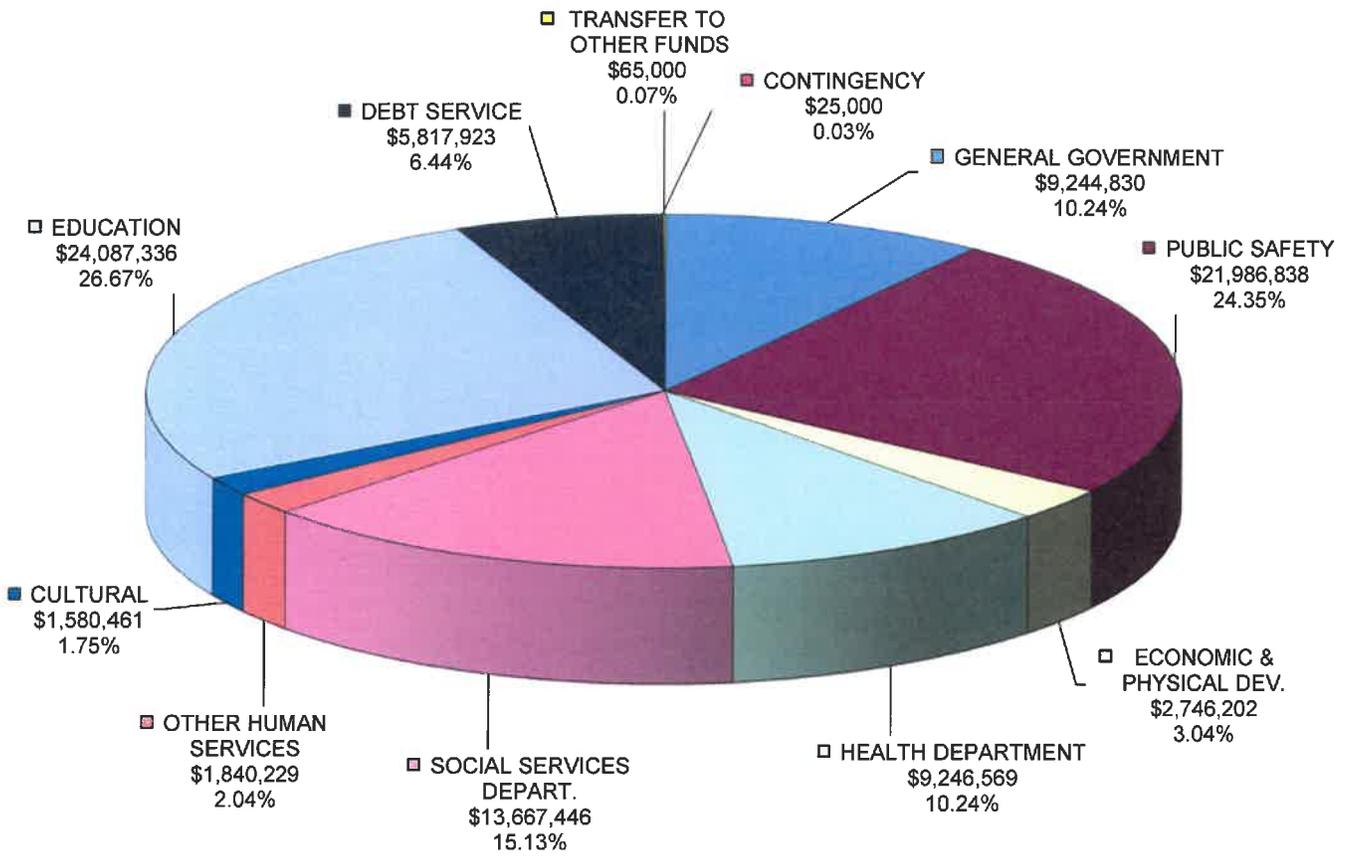
NASH COUNTY, NORTH CAROLINA

EXPENSES

<i>FUND</i>	<i>SUMMARY</i>				
	ACTUAL	BUDGET	AMENDED	APPROVED	
	2015-2016	2016-2017	BUDGET	2017-2018	CHG
			2016-2017		
GENERAL FUND:					
GENERAL GOVERNMENT	\$ 8,665,614	\$ 8,957,431	\$ 9,746,744	\$ 9,244,830	3.2%
PUBLIC SAFETY	20,861,967	21,234,500	22,095,507	21,986,838	3.5%
ECONOMIC & PHYSICAL DEV.	2,205,835	2,339,889	2,475,548	2,746,202	17.4%
HEALTH DEPARTMENT	8,773,621	9,748,401	9,911,565	9,246,569	-5.1%
SOCIAL SERVICES DEPARTMENT	15,062,146	15,833,671	16,421,585	13,667,446	-13.7%
OTHER HUMAN SERVICES	1,692,848	1,927,167	1,972,105	1,840,229	-4.5%
CULTURAL	1,547,448	1,563,903	1,582,373	1,580,461	1.1%
EDUCATION	24,639,556	24,367,151	24,447,474	24,087,336	-1.1%
DEBT SERVICE	5,506,367	5,031,856	5,194,560	5,817,923	15.6%
CONTINGENCY	0	40,000	40,000	25,000	-37.5%
	\$ 88,955,402	\$ 91,043,969	\$ 93,887,461	\$ 90,242,834	-0.9%
TRANSFER TO OTHER FUNDS	769,930	115,000	146,760	65,000	-43.5%
OTHER FINANCING USES	0	0	18,871,296	0	
TOTAL GENERAL FUND	\$ 89,725,332	\$ 91,158,969	\$ 112,905,517	\$ 90,307,834	-0.9%
OTHER FUNDS:					
ECONOMIC DEVELOPMENT FUND	2,004,743	180,012	280,737	0	0.0%
EMERGENCY TELEPHONE SYS FUND	445,387	463,591	463,591	636,230	37.2%
CONTROLLED SUBSTANCE FUND	55,471	66,000	83,000	60,000	-9.1%
FEDERAL ASSET FORFEITURE FUND	169,249	112,843	166,953	137,502	21.9%
RURAL OPERATING ASSISTANCE	173,021	173,021	190,216	190,216	9.9%
REVALUATION FUND	308,791	435,063	435,063	145,000	-66.7%
FIRE DISTRICTS FUND	2,982,780	3,177,183	3,187,183	3,333,625	4.9%
TOURISM FUND	370,093	470,000	470,000	493,500	5.0%
ENTERPRISE FUNDS	4,557,134	5,382,591	5,334,536	5,260,835	-2.3%
INTERNAL SERVICE FUND	7,333,308	7,161,388	7,161,388	5,640,918	-21.2%
TOTAL ALL FUNDS	\$ 108,125,309	\$ 108,780,661	\$ 130,678,184	\$ 106,205,660	-2.4%

NASH COUNTY, NORTH CAROLINA
GENERAL FUND

EXPENDITURES BY FUNCTION
2017-2018 BUDGET



NASH COUNTY, NORTH CAROLINA

2017-2018 ANNUAL BUDGET
FIRE DISTRICT TAX RATES

<u>FIRE DISTRICT</u>	<u>APPROVED TAX RATE 2016-2017</u>	<u>APPROVED TAX RATE 2017-2018</u>	<u>INCREASE</u>
Stanhope	0.075	0.075	0.0000
Stony Creek	0.070	0.070	0.0000
Green Hornet	0.070	0.070	0.0000
Harrison	0.100	0.100	0.0000
Ferrells	0.1336	0.1336	0.0000
N. S. Gulley	0.1200	0.1200	0.0000
Silver Lake	0.090	0.090	0.0000
Sims	0.0464	0.0464	0.0000
Tri-County	0.100	0.100	0.0000
Salem	0.120	0.120	0.0000
West Mount	0.100	0.100	0.0000
Coopers	0.085	0.085	0.0000
Castalia	0.0735	0.0785	0.0050 *
Spring Hope	0.090	0.090	0.0000
Middlesex	0.080	0.080	0.0000
Whitakers	0.075	0.075	0.0000
Red Oak	0.070	0.070	0.0000
Momeyer	0.080	0.080	0.0000

* Requesting Tax Rate Increase in FY2017-2018 from .0735 to .0785

FUND SUMMARY

Basis of Budgeting - Modified Accrual
Basis of Accounting - Modified Accrual

The General Fund is the primary operating fund for the County and the only major fund. The transactions are general in nature and need not be accounted for in another fund.

The General Fund includes ten major administrative divisions or functions: General Government, Public Safety, Economic and Physical Development, Health, Social Services, Human Services, Cultural, Education, Debt Service and Other Programs.

The FY2017-2018 Recommended Budget for the General Fund totals \$90,307,834, approximately .93% less than the prior year.

General Operation Funds

010 General Operating

Special Revenue Funds

022 Economic Development
025 E-911
027 Controlled Substance
029 Federal Asset Forfeiture
051 Rural Operating Assistance Program
110 Revaluation
120 Fire Districts
130 Nash Tourism

Enterprise Funds

160 Utilities Public Utilities - Water/Sewer
166 Solid Waste

Internal Service Funds

080 Employee Insurance
085 Workers Compensation

Special Revenue Grant Projects

018 Single Family Rehab Program
023 Homeland Security Plan Grant
068 Urgent Repair Programs
069 Abandoned Mfg Home Grant

Capital Project Funds

037 School Capital Funds
043 Capital Reserve Fund
067 Middlesex Corporate Park Project
086 Nashville EMS Station
089 Courts/Sheriffs Addition Capital Project
144 County Capital Projects

Enterprise Funds - Grant/Capital Project Funds

063 Rural Center Grants
150 Hwy 97 Sewer Expansion
167 Solid Waste C & D Expansion
401 Central Nash Water & Sewer District



GENERAL GOVERNMENT**General Fund Summary**

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	83,916	65,000	65,000	82,356	26.7%
LOCAL	59,660	0	0	60,000	100.0%
CHARGES & FEES	465,348	471,000	471,800	487,000	3.4%
GENERAL FUND	0	8,421,431	9,209,944	8,615,474	2.3%
TOTAL	\$ 608,924	8,957,431	9,746,744	9,244,830	3.2%

EXPENSES:

SALARIES & BENEFITS	\$ 4,909,713	5,088,437	5,397,954	5,400,720	6.1%
PROFESSIONAL SERVICES	164,541	160,000	160,000	160,000	0.0%
SUPPLIES & OPERATIONS	2,751,691	3,060,770	3,102,918	3,027,163	-1.1%
CAPITAL OUTLAY	790,515	588,224	1,038,872	601,947	2.3%
CONTRACTS & GRANTS	49,154	60,000	47,000	55,000	-8.3%
TOTAL	\$ 8,665,614	8,957,431	9,746,744	9,244,830	3.2%

EMPLOYEES:

FULL TIME	62.00	62.00	62.00	62.00	0.0%
PART TIME	3.03	3.03	3.03	2.00	-33.9%
TOTAL	65.03	65.03	65.03	64.00	-1.6%

SIGNIFICANT CHANGES:

The General Government function provides the administrative support for county government. This function includes the Board of Commissioners, County Manager, Finance, Human Resources, Tax Administration, Board of Elections, Register of Deeds, Management Information Services, Public Buildings, Court Facilities, Administrative Operations for the County Office Building and County Capital Improvements. The following pages explain each fund and changes for next year.

GOVERNING BODY*General Fund 0104110*

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	118,111	118,111	119,085	0.8%
TOTAL	\$ 0	118,111	118,111	119,085	0.8%

EXPENSES:					
SALARIES & BENEFITS	\$ 68,791	70,271	69,766	71,350	1.5%
SUPPLIES & OPERATIONS	45,115	47,840	48,345	47,735	-0.2%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 113,906	118,111	118,111	119,085	0.8%

SIGNIFICANT CHANGES:

The Governing Body budget includes costs associated with the Board of Commissioners.

ADMINISTRATION

General Fund 0104120

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	629,059	629,059	655,603	4.2%
TOTAL	\$ 0	629,059	629,059	655,603	4.2%

EXPENSES:					
SALARIES & BENEFITS	\$ 562,179	589,974	589,974	610,363	3.5%
SUPPLIES & OPERATIONS	36,698	39,085	39,085	45,240	15.7%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 598,877	629,059	629,059	655,603	4.2%

EMPLOYEES:					
FULL TIME	4.00	4.00	4.00	5.00	25.0%
PART TIME	0.48	0.48	0.48	0.00	-100.0%
TOTAL	4.48	4.48	4.48	5.00	11.7%

SIGNIFICANT CHANGES:

The Administration budget includes the County Manager's office and other related costs. The FY17-18 budget for salaries and benefits increased primarily due to the reclassification of a part-time position to a full-time Processing Assistant III position.

FINANCE

General Fund 0104130

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	550,016	550,016	562,008	2.2%
TOTAL	\$ 0	550,016	550,016	562,008	2.2%

EXPENSES:					
SALARIES & BENEFITS	\$ 483,504	529,976	529,976	533,128	0.6%
SUPPLIES & OPERATIONS	17,871	20,040	20,040	28,880	44.1%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 501,375	550,016	550,016	562,008	2.2%

EMPLOYEES:					
FULL TIME	7.00	7.00	7.00	7.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	7.00	7.00	7.00	7.00	0.0%

SIGNIFICANT CHANGES:

The FY17-18 budget for salaries and benefits increased due to the reclassification of a Finance Technician to a Finance Specialist I position. The relocation of office furnishings line item in FY17-18 from Administration Building and Public Buildings budget to Finance budget increased supplies and operations by \$10,000.

DISASTER RECOVERY COST

General Fund 0104131

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	0	300,000	0	0.0%
TOTAL	\$ 0	0	300,000	0	0.0%

EXPENSES:					
SALARIES & BENEFITS	\$ 0	0	300,000	0	0.0%
SUPPLIES & OPERATIONS	0	0	0	0	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 0	0	300,000	0	0.0%

SIGNIFICANT CHANGES:

This budget was set-up in FY16-17 to record expenditures associated with Hurricane Matthew. No funds budgeted for FY17-18.

HUMAN RESOURCES

General Fund 0104135

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	301,156	301,156	242,987	-19.3%
TOTAL	\$ 0	301,156	301,156	242,987	-19.3%

EXPENSES:

SALARIES & BENEFITS	\$ 283,881	290,956	290,956	229,137	-21.2%
SUPPLIES & OPERATIONS	10,400	10,200	10,200	13,850	35.8%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 294,281	301,156	301,156	242,987	-19.3%

EMPLOYEES:

FULL TIME	4.00	4.00	4.00	3.00	-25.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	4.00	4.00	4.00	3.00	-25.0%

SIGNIFICANT CHANGES:

The FY17-18 budget for salaries and benefits decreased due to the elimination of the Employee Health Promotion Coordinator position. Operations increased to cover fitness room upkeep, including preventative maintenance costs on exercise equipment.

TAX**General Fund 0104140**

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	1,711,491	1,711,491	1,699,238	-0.7%
TOTAL	\$ 0	1,711,491	1,711,491	1,699,238	-0.7%
EXPENSES:					
SALARIES & BENEFITS	\$ 1,291,983	1,334,231	1,334,231	1,311,942	-1.7%
SUPPLIES & OPERATIONS	346,665	377,260	377,260	387,296	2.7%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 1,638,648	1,711,491	1,711,491	1,699,238	-0.7%
EMPLOYEES:					
FULL TIME	20.00	20.00	20.00	20.00	0.0%
PART TIME	0.70	0.70	0.70	0.70	0.0%
TOTAL	20.70	20.70	20.70	20.70	0.0%

SIGNIFICANT CHANGES:

FY17-18 budget for salaries and benefits decreased due to reduction in health insurance costs.

LEGAL SERVICES

General Fund 0104150

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	160,000	160,000	160,000	0.0%
TOTAL	\$ 0	160,000	160,000	160,000	0.0%
EXPENSES:					
PROFESSIONAL SERVICES	\$ 164,541	160,000	160,000	160,000	0.0%
SUPPLIES & OPERATIONS	0	0	0	0	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 164,541	160,000	160,000	160,000	0.0%

SIGNIFICANT CHANGES:

The Legal Services budget includes the cost of the County Attorney for general legal costs. No changes in the FY17-18 budget from the FY16-17 budget.

COURT FACILITIES

General Fund 0104160

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
COURT FACILITY FEES	86,142	82,000	82,000	86,000	4.9%
GENERAL FUND	0	104,560	104,560	97,296	-6.9%
TOTAL	\$ 86,142	186,560	186,560	183,296	-1.7%
EXPENSES:					
SALARIES & BENEFITS	\$ 2,250	0	0	2,400	100.0%
SUPPLIES & OPERATIONS	169,205	186,560	186,560	180,896	-3.0%
CAPITAL OUTLAY	14,565	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 186,020	186,560	186,560	183,296	-1.7%

SIGNIFICANT CHANGES:

The Court Facilities budget is used to maintain buildings, equipment and operating supplies for the Nash County Courthouse and Court Facilities. The increase in the FY17-18 budget for salaries and benefits is for the Jury Commission funded every other year.

ADMINISTRATION BUILDING

General Fund 0104165

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	865,526	885,624	889,813	2.8%
TOTAL	\$ 0	865,526	885,624	889,813	2.8%

EXPENSES:					
SALARIES & BENEFITS	\$ 541,760	554,206	554,206	550,557	-0.7%
SUPPLIES & OPERATIONS	252,402	292,320	292,320	299,256	2.4%
CAPITAL OUTLAY	50,062	19,000	39,098	40,000	110.5%
TOTAL	\$ 844,224	865,526	885,624	889,813	2.8%

EMPLOYEES:					
FULL TIME	9.00	9.00	9.00	9.00	0.0%
PART TIME	0.90	0.90	0.90	0.90	0.0%
TOTAL	9.90	9.90	9.90	9.90	0.0%

SIGNIFICANT CHANGES:

The Administration Building budget includes the cost to maintain the Administrative Building. The FY17-18 budget includes Capital Outlay budgeted for security upgrades.

ELECTION OPERATIONS

General Fund 0104170

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	59,660	0	0	60,000	100.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	273,739	273,739	213,698	-21.9%
TOTAL	\$ 59,660	273,739	273,739	273,698	0.0%

EXPENSES:

SALARIES & BENEFITS	\$ 189,198	198,039	198,039	197,598	-0.2%
SUPPLIES & OPERATIONS	82,105	75,700	75,700	76,100	0.5%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 271,303	273,739	273,739	273,698	0.0%

EMPLOYEES:

FULL TIME	3.00	3.00	3.00	3.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	3.00	3.00	3.00	3.00	0.0%

SIGNIFICANT CHANGES:

The Election Operations budget covers costs associated with daily operations of the election office. No significant changes in FY17-18.

ELECTION COSTS

General Fund 0104171

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	168,670	168,670	234,940	39.3%
TOTAL	\$ 0	168,670	168,670	234,940	39.3%

EXPENSES:

SALARIES & BENEFITS	\$ 117,847	88,870	98,892	110,640	24.5%
SUPPLIES & OPERATIONS	153,240	79,800	69,778	124,300	55.8%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 271,087	168,670	168,670	234,940	39.3%

SIGNIFICANT CHANGES:

This department budget is set-up to include election costs. The FY16-17 budget included costs for the Presidential General Election. The FY17-18 budget includes estimates to cover the October and November Municipal Elections in the Fall of 2017 and the primary election scheduled for the Spring of 2018.

REGISTER OF DEEDS

General Fund 0104180

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	351,196	361,000	361,800	377,000	4.4%
GENERAL FUND	0	(21,398)	(21,398)	(14,101)	-34.1%
TOTAL	\$ 351,196	339,602	340,402	362,899	6.9%

EXPENSES:					
SALARIES & BENEFITS	\$ 266,006	276,348	276,348	276,110	-0.1%
SUPPLIES & OPERATIONS	50,781	63,254	64,054	86,789	37.2%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 316,787	339,602	340,402	362,899	6.9%

EMPLOYEES:					
FULL TIME	5.00	5.00	5.00	5.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	5.00	5.00	5.00	5.00	0.0%

SIGNIFICANT CHANGES:

The FY17-18 budget increase for supplies and operations is due to budgeted use of Automation Reserve Funds of \$40,000 for archiving records compared to \$17,500 in the FY16-17 budget.

MANAGEMENT INFORMATION SERVICES

General Fund 0104210

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	668,272	673,192	594,566	-11.0%
TOTAL	\$ 0	668,272	673,192	594,566	-11.0%

EXPENSES:

SALARIES & BENEFITS	\$ 611,138	629,522	629,522	558,286	-11.3%
SUPPLIES & OPERATIONS	8,598	38,750	43,670	36,280	-6.4%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 619,736	668,272	673,192	594,566	-11.0%

EMPLOYEES:

FULL TIME	8.10	8.10	8.10	7.10	-12.3%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	8.10	8.10	8.10	7.10	-12.3%

SIGNIFICANT CHANGES:

The FY17-18 budget for salaries and benefits decreased primarily due to the freezing of an Information Technician Specialist position in FY17-18.

TECHNOLOGY

General Fund 0104211

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	811,797	814,347	1,165,825	43.6%
TOTAL	\$ 0	811,797	814,347	1,165,825	43.6%

EXPENSES:

SUPPLIES & OPERATIONS	572,847	679,245	714,651	637,825	-6.1%
CAPITAL OUTLAY	414,741	72,552	52,696	473,000	551.9%
CONTRACTS & GRANTS	49,154	60,000	47,000	55,000	-8.3%
TOTAL	\$ 1,036,742	811,797	814,347	1,165,825	43.6%

SIGNIFICANT CHANGES:

The FY17-18 budget for supplies and operations decreased due to decrease in software maintenance costs related to budgeted capital replacements and decreased copier lease costs from new copier lease with Systel effective May 2017. The capital outlay budget includes \$200,000 to replace server storage solutions, \$190,000 for new backup solution and \$43,000 for Laserfiche Scanning Solutions.

IT PEG SUPPLEMENTAL GRANT

General Fund 0104212

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	83,916	65,000	65,000	82,356	26.7%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	12,070	15,871	(11,609)	-196.2%
TOTAL	\$ 83,916	77,070	80,871	70,747	-8.2%

EXPENSES:

SALARIES & BENEFITS	\$ 45,511	53,015	53,015	52,647	-0.7%
SUPPLIES & OPERATIONS	6,376	15,330	19,131	18,100	18.1%
CAPITAL OUTLAY	21,192	8,725	8,725	0	-100.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 73,079	77,070	80,871	70,747	-8.2%

EMPLOYEES:

FULL TIME	0.90	0.90	0.90	0.90	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	0.90	0.90	0.90	0.90	0.0%

SIGNIFICANT CHANGES:

This budget was established to track restricted Public Educational and Government Access Channel (PEG) grant funds. The decrease in FY17-18 is primarily due to no capital outlay.

PUBLIC BUILDINGS

General Fund 0104260

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES (Rent)	28,010	28,000	28,000	24,000	-14.3%
GENERAL FUND	0	438,090	610,136	396,190	-9.6%
TOTAL	\$ 28,010	466,090	638,136	420,190	-9.8%

EXPENSES:

SALARIES & BENEFITS	\$ 0	0	0	0	0.0%
SUPPLIES & OPERATIONS	255,904	314,090	320,828	340,190	8.3%
CAPITAL OUTLAY	134,483	152,000	317,308	80,000	-47.4%
TOTAL	\$ 390,387	466,090	638,136	420,190	-9.8%

EMPLOYEES:

FULL TIME	0.00	0.00	0.00	0.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	0.00	0.00	0.00	0.00	0.0%

SIGNIFICANT CHANGES:

The Public Buildings budget includes cost associated with County Buildings, the Agricultural Building and the Probation Office. FY17-18 budget for capital includes \$35,000 to seal coat and stripe three parking lots, \$25,000 for plumbing upgrades at the Detention Center and \$20,000 for Agricultural Center HVAC, kitchen upgrades and security upgrades.

COUNTY CAPITAL IMPROVEMENTS

General Fund 0104261

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	328,947	614,045	8,947	-97.3%
TOTAL	\$ 0	328,947	614,045	8,947	-97.3%
EXPENSES:					
SUPPLIES & OPERATIONS	\$ 0	0	0	0	0.0%
CAPITAL OUTLAY	155,472	328,947	614,045	8,947	-97.3%
TOTAL	\$ 155,472	328,947	614,045	8,947	-97.3%

SIGNIFICANT CHANGES:

The FY17-18 Capital Improvements budget includes \$8,947 for the 4th of 5 year funding for the Braswell Library chiller.

PARKS & RECREATION FACILITIES MAINT.

General Fund 0104263

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES (Rent)	0	0	0	0	0.0%
GENERAL FUND	0	132,438	132,438	162,052	22.4%
TOTAL	\$ 0	132,438	132,438	162,052	22.4%

EXPENSES:

SALARIES & BENEFITS	\$ 64,534	72,029	72,029	103,622	43.9%
SUPPLIES & OPERATIONS	50,571	53,409	53,409	58,430	9.4%
CAPITAL OUTLAY	0	7,000	7,000	0	100.0%
TOTAL	\$ 115,105	132,438	132,438	162,052	22.4%

EMPLOYEES:

FULL TIME	1.00	1.00	1.00	2.00	100.0%
PART TIME	0.95	0.95	0.95	0.40	-57.9%
TOTAL	1.95	1.95	1.95	2.40	23.1%

SIGNIFICANT CHANGES:

Parks and Recreation Facilities Maintenance budget includes costs associated with maintaining all County Parks and Recreation facilities. The increase in FY17-18 salaries and benefits is primarily due to the addition of a fulltime Parks Maintenance Technician position. Increase in Operations is to cover utilities at all ball fields.

NON-DEPARTMENTAL COSTS

General Fund 0104290

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES (Rent)	0	0	0	0	0.0%
GENERAL FUND	0	1,168,887	1,168,887	1,438,936	23.1%
TOTAL	\$ 0	1,168,887	1,168,887	1,438,936	23.1%
EXPENSES:					
SALARIES & BENEFITS	\$ 381,131	401,000	401,000	792,940	97.7%
SUPPLIES & OPERATIONS	692,913	767,887	767,887	645,996	-15.9%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 1,074,044	1,168,887	1,168,887	1,438,936	23.1%

SIGNIFICANT CHANGES:

Non-Departmental costs include various county-wide costs not specific to particular departments. The increase in FY17-18 budget for salaries and benefits is due to the increased health insurance cost for Pre-65 retirees. Active employees moved to the State Health Insurance Plan, however, Pre-65 retirees had to be placed on individual ACA Market Place Plans. The decrease in supplies and operations is due to the decrease in General Liability Insurance based on the revised agreement effective in FY16-17.

PUBLIC SAFETY**General Fund****Summary**

	ACTUAL 2015-2016	APPROVED 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	276,424	75,500	230,117	135,500	79.5%
LOCAL	499,793	475,152	596,268	549,606	15.7%
CHARGES & FEES	4,880,756	4,531,000	4,531,000	4,622,500	2.0%
GENERAL FUND	0	16,152,848	16,738,122	16,679,232	3.3%
TOTAL	\$ 5,656,973	21,234,500	22,095,507	21,986,838	3.5%

EXPENSES:

SALARIES & BENEFITS	\$ 15,649,486	16,571,382	16,737,215	16,833,071	1.6%
SUPPLIES & OPERATIONS	3,778,917	3,957,929	4,505,103	3,986,221	0.7%
CAPITAL OUTLAY	985,544	285,201	359,201	750,000	163.0%
CONTRACTS & GRANTS	448,020	419,988	493,988	417,546	-0.6%
TOTAL	\$ 20,861,967	21,234,500	22,095,507	21,986,838	3.5%

EMPLOYEES:

FULL TIME	253.00	255.00	256.00	262.00	2.7%
PART TIME	16.05	15.40	16.05	16.95	10.1%
TOTAL	269.05	270.40	272.05	278.95	3.2%

SIGNIFICANT CHANGES:

The Public Safety function includes the Sheriff's Department, Court Security, School Resource Officers, Jail, Emergency Communications, Fire and Rescue Services, Forestry, Medical Examiner, Emergency Services, Emergency Medical Services and Animal Control. In addition to County funding, these departments are funded with fees from the Sheriff, Jail, Animal Control and Ambulance Services. The following pages explain each fund and changes for next year.

SHERIFF

General Fund 0104310

	ACTUAL 2015-2016	APPROVED 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	32,351	8,000	8,000	68,000	750.0%
LOCAL	38,567	0	46,076	0	0.0%
CHARGES & FEES	444,492	391,000	391,000	390,500	-0.1%
GENERAL FUND	0	5,405,317	5,857,253	5,469,843	1.2%
TOTAL	\$ 515,410	5,804,317	6,302,329	5,928,343	2.1%

EXPENSES:

SALARIES & BENEFITS	\$ 4,189,107	4,527,244	4,527,244	4,493,564	-0.7%
SUPPLIES & OPERATIONS	892,061	1,027,073	1,476,479	984,779	-4.1%
CAPITAL OUTLAY	311,565	250,000	251,651	450,000	80.0%
CONTRACTS & GRANTS	35,909	0	46,955	0	0.0%
TOTAL	\$ 5,428,642	5,804,317	6,302,329	5,928,343	2.1%

EMPLOYEES:

FULL TIME	65.00	67.00	67.00	67.00	0.0%
PART TIME	0.15	0.00	0.15	0.55	0.0%
TOTAL	65.15	67.00	67.15	67.55	0.8%

SIGNIFICANT CHANGES:

The Sheriff budget consists of all law enforcement and civil process operations of the Sheriff's Office. The salary and benefits decrease is due primarily to the decrease in health insurance costs. The FY17-18 capital requested includes \$250,000 for vehicles and \$200,000 to purchase half of Mobile Data Terminals in the FY17-18 with anticipated \$200,000 to be budgeted in FY18-19.

COURT SECURITY*General Fund 0104311*

	ACTUAL 2015-2016	APPROVED 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	0	0	0	0	0.0%
GENERAL FUND	0	933,873	933,873	941,366	0.8%
TOTAL	\$ 0	933,873	933,873	941,366	0.8%

EXPENSES:

SALARIES & BENEFITS	\$ 935,326	933,873	933,873	941,366	0.8%
TOTAL	\$ 935,326	933,873	933,873	941,366	0.8%

EMPLOYEES:

FULL TIME	14.00	14.00	14.00	14.00	0.0%
PART TIME	0.50	0.00	0.50	0.50	0.0%
TOTAL	14.50	14.00	14.50	14.50	3.6%

SIGNIFICANT CHANGES:

The increase in the FY17-18 salary and benefits is primarily due to the vacation payout budgeted for a retiring officer.

SHERIFF'S JUSTICE GRANT

General Fund 0104316

	ACTUAL 2015-2016	APPROVED 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	0	0	75,040	75,040	100.0%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	\$ 0	0	75,040	75,040	100.0%

EXPENSES:					
SALARIES & BENEFITS	\$ 0	0	45,575	63,042	100.0%
SUPPLIES & OPERATIONS	0	0	5,153	11,998	100.0%
CAPITAL OUTLAY	0	0	24,312	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 0	0	75,040	75,040	100.0%

EMPLOYEES:					
FULL TIME	0.00	0.00	1.00	1.00	100.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	0.00	0.00	1.00	1.00	100.0%

SIGNIFICANT CHANGES:

This is a two year grant from The Governor's Crime Commission working with My Sister's House. The County share of the grant is for \$75,040 for each of the two years, ending September 2018.

SCHOOL RESOURCE OFFICERS - NRMS

General Fund 0104318

	ACTUAL 2015-2016	APPROVED 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	320,247	337,903	337,903	337,678	-0.1%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	\$ 320,247	337,903	337,903	337,678	-0.1%

EXPENSES:					
SALARIES & BENEFITS	\$ 305,103	315,653	315,653	314,553	-0.3%
SUPPLIES & OPERATIONS	15,144	22,250	22,250	23,125	3.9%
TOTAL	\$ 320,247	337,903	337,903	337,678	-0.1%

EMPLOYEES:					
FULL TIME	5.00	5.00	5.00	5.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	5.00	5.00	5.00	5.00	0.0%

SIGNIFICANT CHANGES:

Nash Rocky Mount Schools funds the School Resource Officers' Program based on an annual contract agreement. There are no significant changes in the FY17-18 budget.

	ACTUAL 2015-2016	APPROVED 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	48,398	45,000	45,000	45,000	0.0%
LOCAL	117,088	115,361	115,361	115,000	-0.3%
GENERAL FUND	0	4,112,013	4,112,013	4,010,621	-2.5%
TOTAL	\$ 165,486	4,272,374	4,272,374	4,170,621	-2.4%

EXPENSES:					
SALARIES & BENEFITS	\$ 2,570,075	2,793,043	2,793,043	2,721,708	-2.6%
SUPPLIES & OPERATIONS	1,398,579	1,444,130	1,442,759	1,428,913	-1.1%
CAPITAL OUTLAY	0	35,201	36,572	20,000	-43.2%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 3,968,654	4,272,374	4,272,374	4,170,621	-2.4%

EMPLOYEES:					
FULL TIME	52.00	52.00	52.00	52.00	0.0%
PART TIME	0.00	0.00	0.00	0.50	0.0%
TOTAL	52.00	52.00	52.00	52.50	1.0%

SIGNIFICANT CHANGES:

The Jail decrease in salaries and benefits in FY17-18 is due primarily to decrease in health insurance costs. The decrease in supplies and operational budget is due primarily to the decrease in adult detention costs based on FY16-17 trends. FY17-18 Capital Outlay includes funds recommended for kitchen equipment \$15,000 and \$5,000 for Jail Tourwatch software upgrade. Not included in this budget is \$25,000 plumbing upgrades, which has been placed in the public buildings budget.

	ACTUAL 2015-2016	APPROVED 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	1,346	0	0	5,000	100.0%
GENERAL FUND	0	96,933	96,933	94,906	-2.1%
TOTAL	\$ 1,346	96,933	96,933	99,906	3.1%

EXPENSES:					
SALARIES & BENEFITS	\$ 55,808	55,933	55,933	55,656	-0.5%
SUPPLIES & OPERATIONS	42,768	41,000	41,000	44,250	7.9%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 98,576	96,933	96,933	99,906	3.1%

EMPLOYEES:					
FULL TIME	1.00	1.00	1.00	1.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	1.00	1.00	1.00	1.00	0.0%

SIGNIFICANT CHANGES:

The Court E.M.P.A.C.T. Program (Court Electronic Monitoring Protection and Crime Tracking) houses the position which coordinates with the jail and courts to expedite processing of inmates through the judicial system by use of electronic monitoring devices. The increase in operational budget for FY17-18 is due to EOMP Monitoring Fees based on FY16-17 trends.

EMERGENCY COMMUNICATIONS

General Fund 0104330

	ACTUAL 2015-2016	APPROVED 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	23,891	21,888	21,888	21,888	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	1,660,669	1,660,669	1,660,444	0.0%
TOTAL	\$ 23,891	1,682,557	1,682,557	1,682,332	0.0%

EXPENSES:

SALARIES & BENEFITS	\$ 1,418,206	1,557,807	1,557,807	1,557,253	0.0%
SUPPLIES & OPERATIONS	116,693	124,750	124,750	125,079	0.3%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 1,534,899	1,682,557	1,682,557	1,682,332	0.0%

EMPLOYEES:

FULL TIME	25.00	25.00	25.00	25.00	0.0%
PART TIME	0.50	0.50	0.50	0.50	0.0%
TOTAL	25.50	25.50	25.50	25.50	0.0%

SIGNIFICANT CHANGES:

There are no significant changes in the FY17-18 Emergency Communications budget.

FIRE & RESCUE SERVICES

General Fund 0104340

	ACTUAL 2015-2016	APPROVED 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	235,660	235,660	235,660	0.0%
TOTAL	\$ 0	235,660	235,660	235,660	0.0%
EXPENSES:					
FIRE SERVICES	\$ 67,500	67,500	67,500	67,500	0.0%
RESCUE SERVICES	161,300	161,300	161,300	161,300	0.0%
VOLUNTEER FIRE PROGRAM	6,860	6,860	6,860	6,860	0.0%
TOTAL	\$ 235,660	235,660	235,660	235,660	0.0%

SIGNIFICANT CHANGES:

The Fire & Rescue Services budget reflects annual allotments for volunteer fire departments and funding for Rescue Services. There are no significant changes in the FY17-18 budget.

FORESTRY*General Fund 0104345*

	ACTUAL 2015-2016	APPROVED 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	107,828	107,828	107,886	0.1%
TOTAL	\$ 0	107,828	107,828	107,886	0.1%

EXPENSES:

CONTRACTS & GRANTS	\$ 94,804	107,828	107,828	107,886	0.1%
TOTAL	\$ 94,804	107,828	107,828	107,886	0.1%

SIGNIFICANT CHANGES:

The Forestry program subsidizes the State Forestry Service. Nash County pays 40% of the State Forestry Program for the county with the state paying 60%. No significant changes from the FY16-17 approved budget.

MEDICAL EXAMINER

General Fund 0104360

	ACTUAL 2015-2016	APPROVED 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	70,000	90,000	85,000	21.4%
TOTAL	\$ 0	70,000	90,000	85,000	21.4%

EXPENSES:

PROFESSIONAL SERVICES	\$ 75,000	70,000	90,000	85,000	21.4%
TOTAL	\$ 75,000	70,000	90,000	85,000	21.4%

SIGNIFICANT CHANGES:

Medical Examiner expenditures for FY17-18 are based on the costs for autopsies and investigation fees. The State increased their fees to counties for these services in 2016.

EMERGENCY SERVICES

General Fund 0104370

	ACTUAL 2015-2016	APPROVED 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	75,417	22,500	56,859	22,500	0.0%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	610,768	652,773	608,701	-0.3%
TOTAL	\$ 75,417	633,268	709,632	631,201	-0.3%

EXPENSES:

SALARIES & BENEFITS	\$ 541,713	561,468	561,468	560,674	-0.1%
SUPPLIES & OPERATIONS	56,664	53,800	69,200	55,027	2.3%
CAPITAL OUTLAY	0	0	33,919	0	0.0%
CONTRACTS & GRANTS	20,147	18,000	45,045	15,500	-13.9%
TOTAL	\$ 618,524	633,268	709,632	631,201	-0.3%

EMPLOYEES:

FULL TIME	6.00	6.00	6.00	6.00	0.0%
PART TIME	0.90	0.90	0.90	0.90	0.0%
TOTAL	6.90	6.90	6.90	6.90	0.0%

SIGNIFICANT CHANGES:

The Emergency Services department includes Fire Marshall and Emergency Management responsible for initiating and coordinating disaster and emergency preparation, response, recovery and mitigation operations. There are no significant changes in the FY17-18 budget.

EMERGENCY MEDICAL SERVICES

General Fund 0104375

	ACTUAL 2015-2016	APPROVED 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	120,258	0	120,258	0	0.0%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	4,418,508	4,125,000	4,125,000	4,215,000	2.2%
GENERAL FUND	0	2,562,500	2,633,483	3,116,651	21.6%
TOTAL	\$ 4,538,766	6,687,500	6,878,741	7,331,651	9.6%

EXPENSES:

SALARIES & BENEFITS	\$ 5,377,114	5,557,673	5,677,931	5,857,902	5.4%
SUPPLIES & OPERATIONS	1,090,158	1,071,327	1,129,913	1,135,249	6.0%
CAPITAL OUTLAY	670,375	0	12,397	280,000	100.0%
CONTRACTS & GRANTS	61,500	58,500	58,500	58,500	0.0%
TOTAL	\$ 7,199,147	6,687,500	6,878,741	7,331,651	9.6%

EMPLOYEES:

FULL TIME	80.00	80.00	80.00	86.00	7.5%
PART TIME	14.00	14.00	14.00	14.00	0.0%
TOTAL	94.00	94.00	94.00	100.00	6.4%

SIGNIFICANT CHANGES:

The FY17-18 budget for salaries and benefits increased primarily due to the inclusion of 6 new EMT positions for the Middlesex station. The FY17-18 budget for capital outlay includes \$270,000 for the purchase of 3 vehicles.

ANIMAL CONTROL

General Fund 0104380

	ACTUAL 2015-2016	APPROVED 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	675	0	0	0	0.0%
CHARGES & FEES	16,410	15,000	15,000	12,000	-20.0%
GENERAL FUND	0	357,287	357,637	348,154	-2.6%
TOTAL	\$ 17,085	372,287	372,637	360,154	-3.3%

EXPENSES:

SALARIES & BENEFITS	\$ 257,034	268,688	268,688	267,353	-0.5%
SUPPLIES & OPERATIONS	91,850	103,599	103,599	92,801	-10.4%
CAPITAL OUTLAY	3,604	0	350	0	0.0%
TOTAL	\$ 352,488	372,287	372,637	360,154	-3.3%

EMPLOYEES:

FULL TIME	5.00	5.00	5.00	5.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	5.00	5.00	5.00	5.00	0.0%

SIGNIFICANT CHANGES:

The Animal Control Program, which is a division of the Health Department, reflects a decrease in supplies due to no cat/dog traps budgeted for FY17-18

ECONOMIC & PHYSICAL DEVELOPMENT*General Fund**Summary*

	ACTUAL 2015-2016	APPROVED 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	109,255	110,940	117,494	141,639	27.7%
LOCAL	94,900	82,000	85,235	120,610	47.1%
CHARGES & FEES	430,571	354,930	354,930	368,584	3.8%
GENERAL FUND	0	1,792,019	1,917,889	2,115,369	18.0%
TOTAL	\$ 634,726	2,339,889	2,475,548	2,746,202	17.4%

EXPENSES:

SALARIES & BENEFITS	\$ 1,157,902	1,268,289	1,268,289	1,346,938	6.2%
SUPPLIES & OPERATIONS	188,826	238,780	241,015	282,914	18.5%
CAPITAL OUTLAY	9,425	0	0	30,614	0.0%
CONTRACTS & GRANTS	849,682	832,820	966,244	1,085,736	30.4%
TOTAL	\$ 2,205,835	2,339,889	2,475,548	2,746,202	17.4%

EMPLOYEES:

FULL TIME	22.00	22.00	22.00	23.00	4.5%
PART TIME	1.50	1.50	1.50	1.75	16.7%
TOTAL	23.50	23.50	23.50	24.75	5.3%

SIGNIFICANT CHANGES:

The Economic and Physical Development function includes the Planning Department, Cooperative Extension Service, Soil and Water Conservation Service, Rural Transportation Planning, Economic Development funding and contributions to the Rocky Mount-Wilson Airport Authority.

AIRPORT*General Fund 0104530*

	ACTUAL 2015-2016	APPROVED 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	47,857	47,857	71,559	49.5%
TOTAL	\$ 0	47,857	47,857	71,559	49.5%

EXPENSES:

CONTRACTS & GRANTS	\$ 62,617	47,857	47,857	71,559	49.5%
TOTAL	\$ 62,617	47,857	47,857	71,559	49.5%

SIGNIFICANT CHANGES:

The Airport budget includes the contributions made by Nash County to the Rocky Mount-Wilson Airport Authority. The FY17-18 budget increased from FY16-17 by \$23,702 for capital outlay.

REGIONAL TRANSPORTATION PLANNING (RTP) General Fund 0104531

	ACTUAL 2015-2016	APPROVED 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	74,612	81,340	81,340	112,039	37.7%
CHARGES & FEES	20,648	15,630	15,630	27,884	78.4%
GENERAL FUND	0	4,705	4,705	77	-98.4%
TOTAL	\$ 95,260	101,675	101,675	140,000	37.7%

EXPENSES:

SALARIES & BENEFITS	\$ 69,047	71,225	71,225	70,711	-0.7%
SUPPLIES & OPERATIONS	24,358	30,450	30,450	69,289	127.6%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	\$ 0	0	0	0	0.0%
TOTAL	\$ 93,405	101,675	101,675	140,000	37.7%

EMPLOYEES:

FULL TIME	1.00	1.00	1.00	1.00	0.0%
PART TIME	0.50	0.50	0.50	0.00	-100.0%
TOTAL	1.50	1.50	1.50	1.00	-33.3%

SIGNIFICANT CHANGES:

NC DOT provides 80% funding for a Rural Transportation Planner and operations of the RPO in Nash, Edgecombe, Wilson and Johnston Counties. The four counties share the remaining 20% cost. Nash County serves as the lead county in the RPO. This budget for FY17-18, includes all state available funds. The increase in FY17-18 state funding reflects a change in DOT regulations allowing RPOs to use funding for consultants for traffic or design type studies.

PLANNING AND DEVELOPMENT

General Fund 0104910

	ACTUAL 2015-2016	APPROVED 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	5,897	4,000	4,000	2,500	-37.5%
GENERAL FUND	0	329,192	329,192	327,476	-0.5%
TOTAL	\$ 5,897	333,192	333,192	329,976	-1.0%

EXPENSES:

SALARIES & BENEFITS	\$ 283,230	291,317	291,317	288,101	-1.1%
SUPPLIES & OPERATIONS	38,262	41,875	41,875	41,875	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 321,492	333,192	333,192	329,976	-1.0%

EMPLOYEES:

FULL TIME	3.75	3.75	3.75	3.75	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	3.75	3.75	3.75	3.75	0.0%

SIGNIFICANT CHANGES:

The Planning Department includes the functions of zoning and land use regulations, including the regulations of storm water rules and cell towers. The decrease in salaries and benefits is primarily due to decreased health insurance costs.

INSPECTIONS

General Fund 0104912

	ACTUAL 2015-2016	APPROVED 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	399,128	333,000	333,000	336,500	1.1%
GENERAL FUND	0	23,785	23,785	36,918	55.2%
TOTAL	\$ 399,128	356,785	356,785	373,418	4.7%

EXPENSES:

SALARIES & BENEFITS	\$ 314,165	326,870	326,870	337,218	3.2%
SUPPLIES & OPERATIONS	26,019	29,915	29,915	36,200	21.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 340,184	356,785	356,785	373,418	4.7%

EMPLOYEES:

FULL TIME	5.25	5.25	5.25	5.25	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	5.25	5.25	5.25	5.25	0.0%

SIGNIFICANT CHANGES:

The Building Inspections division includes Certified Inspectors for building, electrical, plumbing and mechanical trades for both residential and commercial applications.

ECONOMIC DEVELOPMENT

General Fund 0104920

	ACTUAL 2015-2016	APPROVED 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	75,000	75,000	75,000	105,500	40.7%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	727,263	847,251	990,450	36.2%
TOTAL	\$ 75,000	802,263	922,251	1,095,950	36.6%

EXPENSES:

SALARIES & BENEFITS	\$ 0	0	0	60,833	100.0%
SUPPLIES & OPERATIONS	2,545	25,000	25,000	30,900	23.6%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	769,944	777,263	897,251	1,004,217	29.2%
TOTAL	\$ 772,489	802,263	922,251	1,095,950	36.6%

EMPLOYEES:

FULL TIME	0.00	0.00	0.00	1.00	100.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	0.00	0.00	0.00	1.00	100.0%

SIGNIFICANT CHANGES:

Economic Development funding includes programs and activities to improve the County economic well being and quality of life by retaining job growth and facilities. The FY17-18 budget includes a new Retail Development Recruiter position to promote retail business to unincorporated areas and small towns of Nash County. Funding from the Tourism Development Authority is budgeted to reimburse the county for half of this position. Contracts and grants consists of \$1,004,217 for Inducements (5th of 10 inducement payments to Hospira/Phizer budgeted at \$560,000 2nd of 5 payments of \$60,000 to CIFI), \$14,000 for Highway 17/64, \$317,717 to Carolina Gateway Partnership and \$52,500 for an NC One pass through grant for Nutkao. Other Services of \$15,000 are budgeted for upkeep of the Whitakers and Middlesex Corporate Parks.

COOPERATIVE EXTENSION

General Fund 0104950

	ACTUAL 2015-2016	APPROVED 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	17,595	7,000	8,435	15,110	115.9%
GENERAL FUND	0	323,158	324,316	316,415	-2.1%
TOTAL	\$ 17,595	330,158	332,751	331,525	0.4%

EXPENSES:

SALARIES & BENEFITS	\$ 188,366	259,118	259,118	264,015	1.9%
SUPPLIES & OPERATIONS	62,995	67,140	68,575	61,850	-7.9%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	5,988	3,900	5,058	5,660	45.1%
TOTAL	\$ 257,349	330,158	332,751	331,525	0.4%

EMPLOYEES:

FULL TIME	7.00	7.00	7.00	7.00	0.0%
PART TIME	1.00	1.00	1.00	1.25	25.0%
TOTAL	8.00	8.00	8.00	8.25	3.1%

SIGNIFICANT CHANGES:

The Nash County Cooperative Extension Service is partly funded by the State, however, these State funds do not flow through the county's budget. The increase in the FY17-18 salary and benefits is due to an increase in part-time funding.

SOIL & WATER CONSERVATION

General Fund 0104960

	ACTUAL 2015-2016	APPROVED 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	34,643	29,600	36,154	29,600	0.0%
LOCAL	2,305	0	1,800	0	0.0%
CHARGES & FEES	4,898	2,300	2,300	1,700	-26.1%
GENERAL FUND	0	336,059	340,783	372,474	10.8%
TOTAL	\$ 41,846	367,959	381,037	403,774	9.7%

EXPENSES:

SALARIES & BENEFITS	\$ 303,094	319,759	319,759	326,060	2.0%
SUPPLIES & OPERATIONS	34,647	44,400	45,200	42,800	-3.6%
CAPITAL OUTLAY	9,425	0	0	30,614	100.0%
CONTRACTS & GRANTS	11,133	3,800	16,078	4,300	13.2%
TOTAL	\$ 358,299	367,959	381,037	403,774	9.7%

EMPLOYEES:

FULL TIME	5.00	5.00	5.00	5.00	0.0%
PART TIME	0.00	0.00	0.00	0.50	0.0%
TOTAL	5.00	5.00	5.00	5.50	10.0%

SIGNIFICANT CHANGES:

The Soil and Water Conservation Service is partly funded by the state and federal government. Federal funds do not flow through the county's budget. The increase in the salary and benefits is due to the anticipated retirement at the end of FY17-18, with vacation payout budgeted. The FY17-18 capital outlay includes replacement of a truck.

HEALTH**General Fund Summary**

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 3,394,008	4,259,346	4,301,846	3,964,474	-6.9%
STATE	1,959,062	1,877,967	1,939,838	1,753,709	-6.6%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	244,230	251,120	256,120	249,063	-0.8%
GRANTS	53,601	0	0	0	0.0%
HEALTH RESERVES	195,210	242,862	229,168	162,217	-33.2%
GENERAL FUND	0	3,117,106	3,184,593	3,117,106	0.0%
TOTAL	\$ 5,846,111	9,748,401	9,911,565	9,246,569	-5.1%
EXPENSES:					
SALARIES & BENEFITS	\$ 6,437,297	7,124,352	7,124,352	6,790,533	-4.7%
SUPPLIES & OPERATIONS	2,069,302	2,374,049	2,485,713	2,190,036	-7.8%
CAPITAL OUTLAY	14,218	0	42,500	7,000	100.0%
CONTRACTS & GRANTS	252,803	250,000	259,000	259,000	3.6%
TOTAL	\$ 8,773,620	9,748,401	9,911,565	9,246,569	-5.1%
EMPLOYEES:					
FULL TIME	111.10	110.80	110.80	107.10	-3.3%
PART TIME	0.00	0.50	0.50	0.50	0.0%
TOTAL	111.10	111.30	111.30	107.60	-3.3%

SIGNIFICANT CHANGES:

The 5.1% decrease in the total Health Department budget is due to reduced health insurance costs and the loss of funding in two programs (Triple P and BCCCP).

HEALTH - GENERAL HEALTH

General Fund 0105110

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 29,886	57,125	99,625	57,500	0.7%
STATE	158,006	172,370	172,370	172,429	0.0%
CHARGES & FEES	84,662	85,000	85,000	87,000	2.4%
GRANTS	0	0	0	0	0.0%
GENERAL FUND	0	1,584,847	1,587,635	1,559,061	-1.6%
GENERAL HEALTH RESERVE	60,000	62,788	60,000	15,454	-75.4%
TOTAL	\$ 332,554	1,962,130	2,004,630	1,891,444	-3.6%

EXPENSES:

SALARIES & BENEFITS	\$ 1,275,753	1,389,461	1,389,461	1,301,699	-6.3%
SUPPLIES & OPERATIONS	465,583	572,669	572,669	582,745	1.8%
CAPITAL OUTLAY	0	0	42,500	7,000	100.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 1,741,336	1,962,130	2,004,630	1,891,444	-3.6%

EMPLOYEES:

FULL TIME	20.50	20.50	20.50	20.50	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	20.50	20.50	20.50	20.50	0.0%

SIGNIFICANT CHANGES:

The General Health budget, which includes funding for administrative services in addition to support for all Health Department program activities, reflects a decrease of 3.6% primarily due to reduced health insurance costs and to turnover in several positions resulting in decreased salary costs.

HEALTH - BIOTERRORISM PROGRAM

General Fund 0105114

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	33,854	37,415	37,415	37,415	0.0%
GRANTS	0	0	0	0	0.0%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	\$ 33,854	37,415	37,415	37,415	0.0%

EXPENSES:					
SALARIES & BENEFITS	\$ 25,879	34,365	34,365	34,230	-0.4%
SUPPLIES & OPERATIONS	6,503	3,050	3,050	3,185	4.4%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 32,382	37,415	37,415	37,415	0.0%

EMPLOYEES:					
FULL TIME	0.50	0.50	0.50	0.50	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	0.50	0.50	0.50	0.50	0.0%

SIGNIFICANT CHANGES:

These State funds are provided to pay for training and educational materials to assist local health departments in Public Health Preparedness and Response. This program supports 50% of a Health Education Specialist as well as on-call hours for the Bioterrorism Pager. No local funding.

HEALTH -EBOLA PREPAREDNESS

General Fund 0105116

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	10,000	0	11,100	0	0.0%
GRANTS	0	0	0	0	0.0%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	\$ 10,000	0	11,100	0	0.0%

EXPENSES:

SALARIES & BENEFITS	\$ 0	0	0	0	0.0%
SUPPLIES & OPERATIONS	10,000	0	11,100	0	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 10,000	0	11,100	0	0.0%

SIGNIFICANT CHANGES:

No funding for FY17-18.

HEALTH - COMMUNITY CARE OF EASTERN NC*General Fund 0105118*

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 171,004	184,923	184,923	189,373	2.4%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	\$ 171,004	184,923	184,923	189,373	2.4%

EXPENSES:					
SALARIES & BENEFITS	\$ 153,695	158,305	158,305	158,266	0.0%
SUPPLIES & OPERATIONS	8,427	26,618	26,618	31,107	16.9%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 162,122	184,923	184,923	189,373	2.4%

EMPLOYEES:					
FULL TIME	3.00	3.00	3.00	3.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	3.00	3.00	3.00	3.00	0.0%

SIGNIFICANT CHANGES:

The Community Care Plan is a case management program for Medicaid recipients which was developed to provide NC with a community-based approach to managing the care of the Medicaid population with an approach that involves identifying individuals who are high cost or high risk and in need of targeted case management. The budget includes funding for two Social Worker II positions and one Health Check Coordinator. The budget also includes funds for operational expenses. The program is Medicaid funded based on a per participant basis and reflects a 2.4% increase for FY17-18. No local funding.

HEALTH - FAMILY PLANNING

General Fund 0105120

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 213,640	347,183	347,183	304,115	-12.4%
STATE	163,429	181,287	183,342	161,842	-10.7%
CHARGES & FEES	38,369	38,500	38,500	42,100	9.4%
GRANTS	0	0	0	0	0.0%
FAMILY PLANNING RESERVE	35,000	45,903	43,848	62,322	35.8%
GENERAL FUND	0	345,646	347,701	397,210	14.9%
TOTAL	\$ 450,438	958,519	960,574	967,589	0.9%

EXPENSES:

SALARIES & BENEFITS	\$ 647,748	737,917	737,917	751,487	1.8%
SUPPLIES & OPERATIONS	205,832	220,602	222,657	216,102	-2.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 853,580	958,519	960,574	967,589	0.9%

EMPLOYEES:

FULL TIME	11.50	11.50	11.50	11.50	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	11.50	11.50	11.50	11.50	0.0%

SIGNIFICANT CHANGES:

The Family Planning budget for FY17-18 reflects an increase of 0.9% due primarily to a nurse supervisor vacancy being filled by a long term employee, which resulted in a higher salary, and COLA. This increase is partially offset by decreases in operational expenses.

HEALTH - HOME HEALTH

General Fund 0105130

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 1,949,179	2,264,299	2,264,299	2,081,598	-8.1%
STATE	0	0	0	0	0.0%
CHARGES & FEES	834	1,370	1,370	2,063	50.6%
RESERVES	0	0	10,000	0	0.0%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	\$ 1,950,013	2,265,669	2,275,669	2,083,661	-8.0%

EXPENSES:

SALARIES & BENEFITS	\$ 1,080,577	1,308,119	1,308,119	1,274,894	-2.5%
SUPPLIES & OPERATIONS	737,955	957,550	967,550	808,767	-15.5%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 1,818,532	2,265,669	2,275,669	2,083,661	-8.0%

EMPLOYEES:

FULL TIME	18.30	17.80	17.80	17.80	0.0%
PART TIME	0.00	0.50	0.50	0.50	0.0%
TOTAL	18.30	18.30	18.30	18.30	0.0%

SIGNIFICANT CHANGES:

The Home Health budget, funded by Medicare/Medicaid and private insurance, reflects an 8.0% decrease. This reduction is primarily due to cuts in operating costs. Salary and benefits also decreased due to vacant positions which are budgeted at lower salary rates. Two positions, a PHN II and PHN Supervisor I, are frozen with no funds budgeted for FY17-18.

HEALTH - CAP

General Fund 0105135

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 138,576	165,000	165,000	135,000	-18.2%
STATE	0	0	0	0	0.0%
HEALTH - CAP RESERVE	0	0	0	0	0.0%
GENERAL FUND	0	84,387	84,387	105,248	24.7%
TOTAL	\$ 138,576	249,387	249,387	240,248	-3.7%

EXPENSES:

SALARIES & BENEFITS	\$ 203,548	208,207	208,207	207,822	-0.2%
SUPPLIES & OPERATIONS	23,195	41,180	41,180	32,426	-21.3%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 226,743	249,387	249,387	240,248	-3.7%

EMPLOYEES:

FULL TIME	3.00	3.00	3.00	3.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	3.00	3.00	3.00	3.00	0.0%

SIGNIFICANT CHANGES:

The Community Alternatives Program for disabled adults (and sometimes children) is primarily a Medicaid funded (Federal) program that offers an alternative to nursing home placement. This budget reflects a decrease of 3.7%, primarily due to lower budgeted operational expenses.

HEALTH - CC4C

General Fund 0105140

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 204,425	264,056	264,056	207,000	-21.6%
STATE	10,640	10,944	10,944	10,944	0.0%
CHARGES & FEES	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
CHILD SERVICES RESERVE	0	0	0	0	0.0%
GENERAL FUND	0	0	52,922	0	0.0%
TOTAL	\$ 215,065	275,000	327,922	217,944	-20.7%

EXPENSES:

SALARIES & BENEFITS	\$ 166,083	239,403	239,403	186,218	-22.2%
SUPPLIES & OPERATIONS	14,237	35,597	88,519	31,726	-10.9%
CAPITAL OUTLAY		0		0	0.0%
TOTAL	\$ 180,320	275,000	327,922	217,944	-20.7%

EMPLOYEES:

FULL TIME	3.25	4.25	4.25	3.25	-23.5%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	3.25	4.25	4.25	3.25	-23.5%

SIGNIFICANT CHANGES:

The CC4C (Care Coordination for Children) Program organizes services and resources to respond to the needs of eligible children and their families. This program is 100% Medicaid and state funded. The 20.7% decrease for FY17-18 is primarily due to the elimination of a 50% vacant nurse position and a 50% vacant Processing Assistant III position. These positions were budgeted in FY16-17 but were never filled.

HEALTH - OB CASE MANAGEMENT

General Fund 0105141

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 267,498	292,808	292,808	276,954	-5.4%
STATE	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
RESERVE	0	0	0	0	0.0%
GENERAL FUND	0	0	4,220	0	0.0%
TOTAL	\$ 267,498	292,808	297,028	276,954	-5.4%

EXPENSES:

SALARIES & BENEFITS	\$ 208,778	275,214	275,214	222,881	-19.0%
SUPPLIES & OPERATIONS	19,532	17,594	21,814	54,073	207.3%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 228,310	292,808	297,028	276,954	-5.4%

EMPLOYEES:

FULL TIME	3.75	4.75	4.75	3.75	-21.1%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	3.75	4.75	4.75	3.75	-21.1%

SIGNIFICANT CHANGES:

OBCM (Obstetrical Case Management). This program organizes services and resources to respond to the needs of eligible pregnant women. The budget includes three Case Managers based on caseload needs. The program is 100% Medicaid funded. The 5.4% decrease for FY17-18 is primarily due to the elimination of a 50% vacant nurse position and a 50% vacant Processing Assistant III position. These positions were budgeted in FY16-17 but were never filled.

HEALTH - NAP SACC

General Fund 0105142

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CONTRACTS & GRANTS	50,601	0	0	0	0.0%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	\$ 50,601	0	0	0	0.0%

EXPENSES:					
SALARIES & BENEFITS	\$ 45,549	0	0	0	0.0%
SUPPLIES & OPERATIONS	5,298	0	0	0	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 50,847	0	0	0	0.0%

EMPLOYEES:					
FULL TIME	1.00	0.00	0.00	0.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	1.00	0.00	0.00	0.00	0.0%

SIGNIFICANT CHANGES:

No funds available for FY17-18.

HEALTH - IMMUNIZATION ACTION PLAN

General Fund 0105145

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	18,355	10,189	10,189	30,180	196.2%
CHARGES & FEES	0	0	0	0	0.0%
IMMUNIZATION RESERVE		0		508	100.0%
GENERAL FUND	0	22,614	22,614	1,963	-91.3%
TOTAL	\$ 18,355	32,803	32,803	32,651	-0.5%

EXPENSES:

SALARIES & BENEFITS	\$ 31,254	32,003	32,003	31,826	-0.6%
SUPPLIES & OPERATIONS	632	800	800	825	3.1%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 31,886	32,803	32,803	32,651	-0.5%

EMPLOYEES:

FULL TIME	0.40	0.40	0.40	0.40	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	0.40	0.40	0.40	0.40	0.0%

SIGNIFICANT CHANGES:

The Immunization Action Plan program's primary goal is to eliminate cases of vaccine-preventable disease by raising the age-appropriate immunization levels of two year old children.

HEALTH - HIV/AIDS**General Fund 0105170**

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	85,726	95,500	95,500	90,500	-5.2%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	\$ 85,726	95,500	95,500	90,500	-5.2%

EXPENSES:					
SALARIES & BENEFITS	\$ 73,123	60,405	60,405	60,109	-0.5%
SUPPLIES & OPERATIONS	19,794	35,095	35,095	30,391	-13.4%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 92,917	95,500	95,500	90,500	-5.2%

EMPLOYEES:					
FULL TIME	1.80	1.30	1.30	1.30	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	1.80	1.30	1.30	1.30	0.0%

SIGNIFICANT CHANGES:

The HIV/AIDS Program provides diagnostic, epidemiological and educational services for the prevention and control of AIDS and HIV and is 100% State funded. The 5.2% decrease for FY17-18 is due to reduced State funding. No local funding.

HEALTH - TUBERCULOSIS

General Fund 0105180

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	79,364	82,928	83,386	78,057	-5.9%
CHARGES & FEES	0	0	0	0	0.0%
TB RESERVE	44,071	47,871	44,071	2,210	-95.4%
GENERAL FUND	0	27,405	31,205	73,351	167.7%
TOTAL	\$ 123,435	158,204	158,662	153,618	-2.9%

EXPENSES:

SALARIES & BENEFITS	\$ 138,201	143,054	143,054	142,268	-0.5%
SUPPLIES & OPERATIONS	14,805	15,150	15,608	11,350	-25.1%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 153,006	158,204	158,662	153,618	-2.9%

EMPLOYEES:

FULL TIME	1.75	1.75	1.75	1.75	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	1.75	1.75	1.75	1.75	0.0%

SIGNIFICANT CHANGES:

The Tuberculosis Program provides epidemiological and treatment services with the ultimate goal of eliminating Tuberculosis. The budget shows a decrease of 2.9%, primarily due to cuts in operational costs to accommodate a decrease in State funding.

HEALTH - TRIPLE P

General Fund 0105205

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	292,451	115,000	115,000	0	-100.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	\$ 292,451	115,000	115,000	0	-100.0%

EXPENSES:					
SALARIES & BENEFITS	\$ 73,860	57,658	57,658	0	-100.0%
SUPPLIES & OPERATIONS	191,047	57,342	57,342	0	-100.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 264,907	115,000	115,000	0	-100.0%

EMPLOYEES:					
FULL TIME	1.70	1.70	1.70	0.00	-100.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	1.70	1.70	1.70	0.00	-100.0%

SIGNIFICANT CHANGES:

No funding for FY17-18.

HEALTH - LEAD GRANT

General Fund 0105209

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
GRANTS	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
LEAD RESERVE	10,671	22,742	22,742	15,200	-33.2%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	\$ 10,671	22,742	22,742	15,200	-33.2%

EXPENSES:

SALARIES & BENEFITS	\$ 10,671	6,459	6,459	6,460	0.0%
SUPPLIES & OPERATIONS	0	16,283	16,283	8,740	-46.3%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 10,671	22,742	22,742	15,200	-33.2%

SIGNIFICANT CHANGES:

This program is based on grant funds per Agreement between the City of Rocky Mount and the Nash County Health Department; whereas the health department agrees to provide support through education, case management, a database with contact information for children with elevated blood levels, and interventions for children with elevated blood levels. These funds are carry-over from the previous year.

HEALTH - WOMEN, INFANTS & CHILDREN (WIC)

0105211

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	473,770	539,301	554,295	556,983	3.3%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	\$ 473,770	539,301	554,295	556,983	3.3%

EXPENSES:

SALARIES & BENEFITS	\$ 496,240	525,531	525,531	506,854	-3.6%
SUPPLIES & OPERATIONS	15,489	13,770	28,764	50,129	264.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 511,729	539,301	554,295	556,983	3.3%

EMPLOYEES:

FULL TIME	10.00	10.00	10.00	10.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	10.00	10.00	10.00	10.00	0.0%

SIGNIFICANT CHANGES:

The purpose of the WIC Program, which is 100% state funded, is to improve the health status of eligible women, infants and children by providing supplemental nutritious foods and nutrition education. No local funds are required. The budget reflects an increase of 3.3% primarily due to increases in operational costs related to the implementation of a new breastfeeding initiative for new mothers.

HEALTH - HEALTHY START BABY LOVE PLUS**General Fund 0105212**

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	99,779	115,524	115,524	115,524	0.0%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	\$ 99,779	115,524	115,524	115,524	0.0%

EXPENSES:

SALARIES & BENEFITS	80,876	96,806	96,806	89,574	-7.5%
SUPPLIES & OPERATIONS	7,709	18,718	18,718	25,950	38.6%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 88,585	115,524	115,524	115,524	0.0%

EMPLOYEES:

FULL TIME	2.30	2.00	2.00	2.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	2.30	2.00	2.00	2.00	0.0%

SIGNIFICANT CHANGES:

The purpose of this program is to reduce infant mortality and morbidity by enhancing the effectiveness of existing maternal and child health activities and introducing new interventions that complement existing strategies. Pregnant women and parenting families are served through outreach, case management and education and training. No local funds are required for this program.

HEALTH - BREAST AND CERVICAL CANCER

General Fund 0105213

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	58,098	60,090	70,290	26,265	-56.3%
CHARGES & FEES	0	0	0	0	0.0%
B&CC GRANTS	0	0	0	0	0.0%
KOMEN RESERVE	0	0	0	0	0.0%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	\$ 58,098	60,090	70,290	26,265	-56.3%

EXPENSES:

SALARIES & BENEFITS	\$ 13,078	13,416	13,416	13,354	-0.5%
SUPPLIES & OPERATIONS	43,948	46,674	56,874	12,911	-72.3%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 57,026	60,090	70,290	26,265	-56.3%

EMPLOYEES:

FULL TIME	0.25	0.25	0.25	0.25	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	0.25	0.25	0.25	0.25	0.0%

SIGNIFICANT CHANGES:

The purpose of the Breast and Cervical Cancer Control Program is early detection, diagnosis and prevention of breast and cervical cancer and targets women who are considered to be at risk. The budget reflects a decrease of 56.3% due to the reduction of Federal funds. No local funding.

HEALTH - CHILD HEALTH

General Fund 0105216

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 83,357	155,892	155,892	148,484	-4.8%
STATE	386,746	396,501	396,501	396,540	0.0%
CHARGES & FEES	3,360	2,250	2,250	7,700	242.2%
GRANTS	0	0	0	0	0.0%
CHILD HEALTH RESERVE	0	17,408	17,408	19,393	11.4%
GENERAL FUND	0	40,186	40,186	40,186	0.0%
TOTAL	\$ 473,463	612,237	612,237	612,303	0.0%

EXPENSES:

SALARIES & BENEFITS	\$ 263,092	300,120	300,120	298,642	-0.5%
SUPPLIES & OPERATIONS	58,629	62,117	62,117	63,661	2.5%
CAPITAL OUTLAY	14,218	0	0	0	0.0%
CONTRACTS & GRANTS	250,000	250,000	250,000	250,000	0.0%
TOTAL	\$ 585,939	612,237	612,237	612,303	0.0%

EMPLOYEES:

FULL TIME	5.00	5.00	5.00	5.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	5.00	5.00	5.00	5.00	0.0%

SIGNIFICANT CHANGES:

The Child Health Program is designed to ensure medical supervision for children who would otherwise be without care. Services provided include routine health checkups, early detection of child defects and education of parents.

HEALTH - MATERNAL HEALTH

General Fund 0105217

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 265,973	379,555	379,555	449,250	18.4%
STATE	17,051	2,503	2,610	2,610	4.3%
CHARGES & FEES	6,862	8,000	13,000	5,200	-35.0%
GRANTS	0	0	0	0	0.0%
MATERNAL HEALTH RESERVE	0	15,051	0	13,702	-9.0%
GENERAL FUND	0	291,403	306,454	228,111	-21.7%
TOTAL	\$ 289,886	696,512	701,619	698,873	0.3%

EXPENSES:

SALARIES & BENEFITS	\$ 547,210	588,714	588,714	587,825	-0.2%
SUPPLIES & OPERATIONS	94,933	107,798	112,905	111,048	3.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 642,143	696,512	701,619	698,873	0.3%

EMPLOYEES:

FULL TIME	9.60	9.60	9.60	9.60	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	9.60	9.60	9.60	9.60	0.0%

SIGNIFICANT CHANGES:

The Maternal Health Program provides prenatal care primarily to low-income women. A large percentage of the patients served through this program are Hispanic and an increasing number are not Medicaid eligible.

HEALTH - HEALTH PROMOTION

General Fund 0105218

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	30,991	26,808	35,808	45,174	68.5%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GRANTS	0	0	0	0	0.0%
RESERVE - GRANTS	0	0	0	0	0.0%
GENERAL FUND	0	55,682	55,682	44,913	-19.3%
TOTAL	\$ 30,991	82,490	91,490	90,087	9.2%

EXPENSES:

SALARIES & BENEFITS	\$ 63,221	74,190	74,190	74,212	0.0%
SUPPLIES & OPERATIONS	9,710	8,300	8,300	6,875	-17.2%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS AND GRANTS	0	0	9,000	9,000	100.0%
TOTAL	\$ 72,931	82,490	91,490	90,087	9.2%

EMPLOYEES:

FULL TIME	1.50	1.50	1.50	1.50	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	1.50	1.50	1.50	1.50	0.0%

SIGNIFICANT CHANGES:

The Health Promotion budget funds work around community health promotion, education, and planning. The 9.2% increase reflected for FY17-18 is primarily due to \$9,000 in State funding for a Prescription Drug Overdose program.

HEALTH - ENVIRONMENTAL HEALTH

General Fund 0105220

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	31,633	20,000	33,349	20,000	0.0%
CHARGES & FEES	110,143	115,000	115,000	104,000	-9.6%
GENERAL FUND	0	664,186	650,837	634,521	-4.5%
TOTAL	\$ 141,776	799,186	799,186	758,521	-5.1%

EXPENSES:					
SALARIES & BENEFITS	\$ 707,703	734,526	734,526	700,686	-4.6%
SUPPLIES & OPERATIONS	50,609	64,660	64,660	57,835	-10.6%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 758,312	799,186	799,186	758,521	-5.1%

EMPLOYEES:					
FULL TIME	9.50	9.50	9.50	9.50	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	9.50	9.50	9.50	9.50	0.0%

SIGNIFICANT CHANGES:

The purpose of the Environmental Health Program is to protect the public's health through educational activities and enforcement of all rules, regulations and ordinances relating to environmental health. The 5.1% decrease in the FY17-18 budget is due to reduced personnel costs resulting from the Environmental Health Supervisor II position being vacated by a long term employee and reductions in operational expenses.

HEALTH - DIABETIC CARE

General Fund 0105222

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	1,000	1,000	1,000	0.0%
GRANTS	3,000	0	0	0	0.0%
GENERAL FUND	0	750	750	750	0.0%
TOTAL	\$ 3,000	1,750	1,750	1,750	0.0%

EXPENSES:					
SUPPLIES & OPERATIONS	\$ 250	1,750	1,750	1,750	0.0%
CONTRACTS & GRANTS	2,803	0	0	0	0.0%
TOTAL	\$ 3,053	1,750	1,750	1,750	0.0%

SIGNIFICANT CHANGES:

The Diabetic Care Project focuses on improving diabetic care for Nash County residents by allowing the Health Department to offer the services of a Diabetes Educator to assist diabetic residents and county employees in managing their disease. The program is funded by patient fees and also includes a nominal amount of local funding to provide services for county residents who have no other form of reimbursement.

HEALTH - COMMUNICABLE DISEASE

General Fund 0105225

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 70,470	148,505	148,505	115,200	-22.4%
STATE	9,169	11,607	12,215	9,246	-20.3%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
COMM. DISEASE RESERVE	45,468	31,099	31,099	33,428	7.5%
GENERAL FUND	0	0	0	31,792	0.0%
TOTAL	\$ 125,107	191,211	191,819	189,666	-0.8%

EXPENSES:

SALARIES & BENEFITS	\$ 131,158	140,479	140,479	141,226	0.5%
SUPPLIES & OPERATIONS	65,185	50,732	51,340	48,440	-4.5%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 196,343	191,211	191,819	189,666	-0.8%

EMPLOYEES:

FULL TIME	2.50	2.50	2.50	2.50	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	2.50	2.50	2.50	2.50	0.0%

SIGNIFICANT CHANGES:

The purpose of the Communicable Disease Program is to provide services aimed at preventing and controlling communicable diseases such as sexually transmitted diseases, AIDS, TB, hepatitis, etc. The 0.8% decrease is the result of a decrease in operational expenses.



SOCIAL SERVICES**General Fund Summary**

	ACTUAL 2015-2016	APPROVED 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 10,097,777	10,219,051	10,736,040	8,105,570	-20.7%
STATE	400,582	491,205	502,852	495,585	0.9%
CHARGES & FEES	48,387	57,387	58,187	55,090	-4.0%
GENERAL FUND	0	5,066,028	5,124,506	5,011,201	-1.1%
TOTAL	\$ 10,546,746	15,833,671	16,421,585	13,667,446	-13.7%

EXPENSES:

SALARIES & BENEFITS	\$ 9,337,533	10,004,702	10,004,702	10,224,202	2.2%
SUPPLIES & OPERATIONS	452,820	468,325	471,753	525,339	12.2%
DSS PAYMENTS	4,300,490	4,353,555	4,920,715	1,983,896	-54.4%
DSS SERVICES	936,236	945,886	963,212	888,609	-6.1%
CAPITAL OUTLAY	14,000	36,100	36,100	25,600	-29.1%
CONTRACTS & GRANTS	21,067	25,103	25,103	19,800	-21.1%
TOTAL	\$ 15,062,146	15,833,671	16,421,585	13,667,446	-13.7%

EMPLOYEES:

FULL TIME	163.25	163.25	164.25	163.25	0.0%
PART TIME	3.00	3.00	3.00	3.00	0.0%
TOTAL	166.25	166.25	167.25	166.25	0.0%

SIGNIFICANT CHANGES:

The overall Social Services budget decreased by \$2,166,225 for FY17-18 or 13.7%. County funding required for Social Services programs decreased by \$54,795 or 1.5%, due to the elimination of the Child Care Subsidy and Medicaid Transportation contract pass-through funding. Social Service Programs are funded primarily with Federal and State funds but approximately 36.7% is locally funded.

SOCIAL SERVICES - GENERAL

General Fund 0105510

	ACTUAL 2015-2016	APPROVED 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 4,876,697	4,975,651	4,976,612	5,161,007	3.7%
STATE	253,870	311,544	323,191	322,724	3.6%
CHARGES & FEES	14,770	16,427	17,227	14,950	-9.0%
GENERAL FUND	0	4,382,795	4,390,541	4,558,332	4.0%
TOTAL	\$ 5,145,337	9,686,417	9,707,571	10,057,013	3.8%

EXPENSES:

SALARIES & BENEFITS	\$ 7,757,912	8,334,153	8,334,153	8,685,415	4.2%
SUPPLIES & OPERATIONS	449,373	463,400	466,828	520,664	12.4%
DSS SERVICES	840,270	827,661	845,387	805,534	-2.7%
CAPITAL OUTLAY	14,000	36,100	36,100	25,600	-29.1%
CONTRACTS & GRANTS	21,067	25,103	25,103	19,800	-21.1%
TOTAL	\$ 9,082,622	9,686,417	9,707,571	10,057,013	3.8%

EMPLOYEES:

FULL TIME	136.25	136.25	138.25	138.25	1.5%
PART TIME	3.00	3.00	3.00	3.00	0.0%
TOTAL	139.25	139.25	141.25	141.25	1.4%

SIGNIFICANT CHANGES:

General Social Services increased 3.8% for FY17-18. Most significant increase due to technological needs and raises for employees.

SOCIAL SERVICES - IV-D

General Fund 0105515

	ACTUAL 2015-2016	APPROVED 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 1,155,363	1,240,133	1,240,133	1,293,690	4.3%
STATE	0	0	0	0	0.0%
CHARGES & FEES	33,617	38,460	38,460	37,640	-2.1%
GENERAL FUND	0	(31,673)	(31,673)	(87,847)	177.4%
TOTAL	\$ 1,188,980	1,246,920	1,246,920	1,243,483	-0.3%

EXPENSES:

SALARIES & BENEFITS	\$ 1,118,368	1,196,395	1,196,395	1,194,458	-0.2%
SUPPLIES & OPERATIONS	3,292	4,025	4,025	4,025	0.0%
DSS SERVICES	39,218	46,500	46,500	45,000	-3.2%
TOTAL	\$ 1,160,878	1,246,920	1,246,920	1,243,483	-0.3%

EMPLOYEES:

FULL TIME	20.00	20.00	20.00	20.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	20.00	20.00	20.00	20.00	0.0%

SIGNIFICANT CHANGES:

The IV-D budget provides funding for Child Support Investigation and Enforcement. No significant changes in the FY17-18 budget.

SOCIAL SERVICES - WORK FIRST

General Fund 0105520

	ACTUAL 2015-2016	APPROVED 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 975,994	884,195	908,347	908,347	2.7%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	(360,166)	(384,718)	(548,043)	52.2%
TOTAL	\$ 975,994	524,029	523,629	360,304	-31.2%

EXPENSES:

SALARIES & BENEFITS	\$ 461,253	474,154	474,154	344,329	-27.4%
SUPPLIES & OPERATIONS	155	900	900	650	-27.8%
DSS SERVICES	40,448	48,975	48,575	15,325	-68.7%
TOTAL	\$ 501,856	524,029	523,629	360,304	-31.2%

EMPLOYEES:

FULL TIME	7.00	7.00	6.00	5.00	-28.6%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	7.00	7.00	6.00	5.00	-28.6%

SIGNIFICANT CHANGES:

The Work First budget for salaries and benefits decreased due to the elimination of one Social Worker II position and reallocation of a Income Maintenance Caseworker II position to General Services Division during FY16-17. DSS Services are reduced due to elimination of contract services. Expenditures in Work First are applied toward Maintenance of Effort for TANF Block Grant which totals \$1,236,526.

SOCIAL SERVICES - OTHER

General Fund 0105525

	ACTUAL 2015-2016	APPROVED 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 3,089,723	3,119,072	3,610,948	742,526	-76.2%
STATE	146,712	179,661	179,661	172,861	-3.8%
CHARGES & FEES	0	2,500	2,500	2,500	0.0%
GENERAL FUND	0	1,052,322	1,127,606	1,066,009	1.3%
TOTAL	\$ 3,236,435	4,353,555	4,920,715	1,983,896	-54.4%

EXPENSES:

CAPITAL OUTLAY	\$ 0	0	0	0	0.0%
MEDICAID TRANSPORTATION	453,561	425,000	425,000	15,000	-96.5%
CHILD CARE/DEV. PMTS	2,457,505	2,492,633	2,984,509	508,305	-79.6%
SPECIAL ASSISTANCE ADULT	724,247	720,000	739,834	710,000	-1.4%
DSS PAYMENTS & PROGRAMS	665,177	715,922	771,372	750,591	4.8%
TOTAL	\$ 4,300,490	4,353,555	4,920,715	1,983,896	-54.4%

SIGNIFICANT CHANGES:

Social Services Other is decreasing 54.4% primarily due to DSS no longer serving as a pass-through for contracted Medicaid Transportation Funds and for Child Care Development Funds effective September 1, 2017.

SOCIAL SERVICES - COUNTY ONLY PARTICIPATION *General Fund 0105535*

	ACTUAL 2015-2016	APPROVED 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	22,750	22,750	22,750	0.0%
TOTAL	\$ 0	22,750	22,750	22,750	0.0%

EXPENSES:					
FOSTER CHILDREN	\$ 3,318	5,500	5,500	5,500	0.0%
GENERAL ASSISTANCE	0	0	0	0	0.0%
PAUPER BURIALS	600	1,500	1,500	1,500	0.0%
OTHER DSS SERVICES	11,912	15,750	15,750	15,750	0.0%
SPECIAL CHILDREN ADOPTION	470	0	0	0	0.0%
TOTAL	\$ 16,300	22,750	22,750	22,750	0.0%

SIGNIFICANT CHANGES:

FY17-18 budget contains no changes from FY16-17.

OTHER HUMAN SERVICES**General Fund Summary**

	ACTUAL 2015-2016	APPROVED 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
LOCAL	\$ 14,084	1,500	1,500	0	-100.0%
STATE	1,104,103	1,015,220	1,048,904	1,002,950	-1.2%
CHARGES & FEES	60,691	48,000	49,000	48,000	0.0%
GENERAL FUND	0	862,447	872,701	789,279	-8.5%
TOTAL	\$ 1,178,878	1,927,167	1,972,105	1,840,229	-4.5%

EXPENSES:

SALARIES & BENEFITS	\$ 188,272	247,077	261,728	277,201	12.2%
SUPPLIES & OPERATIONS	36,228	41,574	57,100	44,611	7.3%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	1,468,349	1,638,516	1,653,277	1,518,417	-7.3%
TOTAL	\$ 1,692,849	1,927,167	1,972,105	1,840,229	-4.5%

EMPLOYEES:

FULL TIME	3.35	3.64	4.35	4.74	30.2%
PART TIME	1.78	1.80	1.80	0.80	-55.6%
TOTAL	5.13	5.44	6.15	5.54	1.8%

SIGNIFICANT CHANGES:

Nash County receives certain grants and provides additional local funding for various outside agencies providing Other Human Services. These include the Juvenile Justice Program, the Home and Community Care Block Grant Program, Mental Health, Veterans Services and Aging/Senior Center and other Local Human Services.

OFFICE JUVENILE JUSTICE

General Fund 0105235

	ACTUAL 2015-2016	APPROVED 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
IMPACT PLUS	\$ 44,658	42,740	42,740	40,940	-4.2%
JCPC COUNCIL	7,558	7,558	7,558	7,558	0.0%
RESOLVE	36,346	33,310	36,733	33,310	0.0%
OJJ TEEN COURT	35,338	34,483	34,483	17,241	-50.0%
TRANSITION RE-ENTRY	61,918	60,000	60,000	60,000	0.0%
THERAPEUTIC FOSTER CARE	96,004	32,723	32,723	42,723	30.6%
FREEDOM SCHOOL	21,918	20,000	20,000	21,800	9.0%
AFTER CARE PROGRAM	0	10,000	10,000	0	-100.0%
UNALLOCATED	0	0	0	17,242	100.0%
GENERAL FUND	0	46,652	46,652	46,653	0.0%
TOTAL	\$ 303,740	287,466	290,889	287,467	0.0%

EXPENSES:

IMPACT PLUS	\$ 53,590	51,288	51,288	49,128	-4.2%
JCPC COUNCIL	7,558	7,558	7,558	7,558	0.0%
OJJ RESOLVE	43,515	39,972	43,395	39,972	0.0%
OJJ TEEN COURT	42,405	41,380	41,380	20,690	-50.0%
TRANSITION RE-ENTRY	74,302	72,000	72,000	72,000	0.0%
THERAPEUTIC FOSTER CARE	102,720	39,268	39,268	51,268	30.6%
FREEDOM SCHOOL	26,301	24,000	24,000	26,160	9.0%
AFTER CARE PROGRAM	0	12,000	12,000	0	-100.0%
UNALLOCATED	0	0	0	20,691	100.0%
TOTAL	\$ 350,391	287,466	290,889	287,467	0.0%

SIGNIFICANT CHANGES:

The Juvenile Justice Program is funded primarily by the state with a 20% local match. These programs are intended to aid children in a variety of ways. Some of these programs have other sources of funds and provide their own local 20% match while others request the local match from Nash County. Funding for FY17-18 remains at same level as previous year approved budget.

MENTAL HEALTH

General Fund 0105310

	ACTUAL 2015-2016	APPROVED 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
STATE	\$ 0	0	0	0	0.0%
ABC MIXED BEVERAGE TAX	37,033	36,000	46,000	35,000	-2.8%
GENERAL FUND	0	306,860	306,860	206,860	-32.6%
TOTAL	\$ 37,033	342,860	352,860	241,860	-29.5%
EXPENSES:					
MENTAL HEALTH PROGRAMS	\$ 0	300,000	300,000	200,000	-33.3%
ALCOHOLIC REHABILITATION	37,033	36,000	46,000	35,000	-2.8%
CHRISTIAN FELLOWSHIP	6,860	6,860	6,860	6,860	0.0%
TOTAL	\$ 43,893	342,860	352,860	241,860	-29.5%

SIGNIFICANT CHANGES:

The Mental Health fund includes funding for: (1) mental and behavioral health programs through the counties, Local Management Agency (LME) and direct funding for other related programs; (2) bottle tax funding received for alcohol rehabilitation as required by the State; and (3) a local human services organization that provides halfway house programs and a supportive environment to male recovering substance abusers. While an overall reduction in funding is recommended this year to the mental health program direct appropriation, the County's considerable efforts, is expected to yield more benefits to Nash County citizens.

HOME & COMMUNITY CARE BLOCK GRANT

General Fund 0105330

	ACTUAL 2015-2016	APPROVED 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
MEALS ON WHEELS	\$ 94,089	90,891	97,491	97,699	7.5%
WRIGHTS CENTER	45,824	82,544	55,937	55,937	-32.2%
SENIOR CENTER OPERATION	196,223	130,436	152,855	145,695	11.7%
SR CTR CONGREGATE NUTR	19,998	26,830	25,100	25,100	-6.4%
HOME DELIVERED MEALS	93,708	117,744	112,744	112,744	-4.2%
TRANSPORTATION	15,999	16,000	12,000	16,000	0.0%
MEDICAL TRANSPORTATION OPTION A	7,799 253,136	7,800 266,161	5,000 266,161	7,800 266,161	0.0%
CHARGES & FEES	6,997	9,000	9,000	9,000	0.0%
GENERAL FUND	0	18,709	15,649	16,404	-12.3%
TOTAL	\$ 733,773	766,115	751,937	752,540	-1.8%

EXPENSES:

MEALS ON WHEELS	\$ 94,089	90,891	97,699	97,699	7.5%
WRIGHTS CENTER	45,826	82,544	55,937	55,937	-32.2%
SENIOR CENTER OPERATION	196,568	130,436	152,855	145,695	11.7%
SR CTR CONGREGATE NUTR	26,505	29,811	27,489	27,489	-7.8%
HOME DELIVERED MEALS	108,533	130,827	123,485	123,693	-5.5%
TRANSPORTATION	17,778	17,778	13,334	17,778	0.0%
MEDICAL TRANSPORTATION	8,667	8,667	5,556	8,667	0.0%
COST SHARE	6,541	9,000	9,421	9,421	4.7%
HCCBG - DSS	27,858	28,561	31,200	31,200	9.2%
OPTION A SERVICES	224,834	237,600	234,961	234,961	-1.1%
TOTAL	\$ 757,199	766,115	751,937	752,540	-1.8%

SIGNIFICANT CHANGES:

Funding for Home & Community Care Block Grant is subject to change as final numbers for FY17-18 are not yet available from the State. Estimates based on FY16-17 amended budget are used for this document to be revised when notification is received.

AGING / SENIOR CENTER

General Fund 0105810

	ACTUAL 2015-2016	APPROVED 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
LOCAL	14,084	1,500	1,500	0	-100.0%
CHARGES & FEES	53,611	39,000	39,000	39,000	0.0%
GENERAL FUND	0	223,616	233,132	224,836	0.5%
TOTAL	\$ 67,695	264,116	273,632	263,836	-0.1%

EXPENSES:					
SALARIES & BENEFITS	\$ 162,221	178,792	178,792	179,975	0.7%
SUPPLIES & OPERATIONS	33,876	37,824	37,824	39,861	5.4%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	65,960	47,500	57,016	44,000	-7.4%
TOTAL	\$ 262,057	264,116	273,632	263,836	-0.1%

EMPLOYEES:					
FULL TIME	2.64	2.64	2.64	2.74	3.8%
PART TIME	1.30	1.30	1.30	0.80	-38.5%
TOTAL	3.94	3.94	3.94	3.54	-10.2%

SIGNIFICANT CHANGES:

The Senior Center provides a community location with programming and services, where older adults meet to socialize and get involved in healthy activities. No significant changes in the FY17-18 budget.

AGING DEPARTMENT GRANTS

General Fund 0105813

	ACTUAL 2015-2016	APPROVED 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
STATE	11,396	0	10,875	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	\$ 11,396	0	10,875	0	0.0%

EXPENSES:					
SALARIES & BENEFITS	\$ 11,400	0	0	0	0.0%
SUPPLIES & OPERATIONS	0	0	10,875	0	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 11,400	0	10,875	0	0.0%

EMPLOYEES:					
FULL TIME	0.00	0.00	0.00	0.00	0.0%
PART TIME	0.48	0.00	0.00	0.00	0.0%
TOTAL	0.48	0.00	0.00	0.00	0.0%

SIGNIFICANT CHANGES:

Aging Department Grants expires FY16-17. No acknowledgement for future funding has been received at this time.

SENIOR CENTER - CAREGIVER GRANT

General Fund 0105814

	ACTUAL 2015-2016	APPROVED 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
STATE	20,305	0	20,504	0	0.0%
CHARGES & FEES	83	0	1,000	0	0.0%
GENERAL FUND	0	0	0	0	0.0%

TOTAL	\$ 20,388	0	21,504	0	0.0%
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EXPENSES:

SALARIES & BENEFITS	\$ 14,651	0	14,651	0	0.0%
SUPPLIES & OPERATIONS	852	0	853	0	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	5,083	0	6,000	0	0.0%

TOTAL	\$ 20,586	0	21,504	0	0.0%
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EMPLOYEES:

FULL TIME	0.71	0.00	0.71	0.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%

TOTAL	0.71	0.00	0.71	0.00	0.0%
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SIGNIFICANT CHANGES:

The Caregiver Grant expires FY16-17. No acknowledgement for future funding has been received at this time.

SR HEALTH INSURANCE INFO. PROGRAM

General Fund 0105815

	ACTUAL 2015-2016	APPROVED 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
STATE	2,946	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	0	2,025	0	0.0%

TOTAL	\$ 2,946	0	2,025	0	0.0%
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EXPENSES:

SALARIES & BENEFITS	\$ 0	0	0	0	0.0%
SUPPLIES & OPERATIONS	1,500	0	2,025	0	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%

TOTAL	\$ 1,500	0	2,025	0	0.0%
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EMPLOYEES:

FULL TIME	0.00	0.00	0.00	0.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%

TOTAL	0.00	0.00	0.00	0.00	0.0%
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SIGNIFICANT CHANGES:

The Senior Health Insurance Information Program Grant expires FY16-17. No acknowledgement for future funding has been received at this time.

MEDICAL IMPROVEMENT PATIENT PROVIDER ACT

General Fund 0105816

	ACTUAL 2015-2016	APPROVED 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	0	1,773	0	0.0%
TOTAL	\$ 0	0	1,773	0	0.0%

EXPENSES:					
SALARIES & BENEFITS	\$ 0	0	0	0	0.0%
SUPPLIES & OPERATIONS	0	0	1,773	0	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 0	0	1,773	0	0.0%

SIGNIFICANT CHANGES:

The Medical Improvement Patient Provider Act Grant expires FY16-17. No acknowledgement for future funding has been received at this time.

VETERAN SERVICES

General Fund 0105820

	ACTUAL 2015-2016	APPROVED 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
STATE	1,907	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	72,035	72,035	101,976	41.6%
TOTAL	\$ 1,907	72,035	72,035	101,976	41.6%

EXPENSES:					
SALARIES & BENEFITS	\$ 0	68,285	68,285	97,226	42.4%
SUPPLIES & OPERATIONS	0	3,750	3,750	4,750	26.7%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	54,248	0	0	0	0.0%
TOTAL	\$ 54,248	72,035	72,035	101,976	41.6%

EMPLOYEES:					
FULL TIME	0.00	1.00	1.00	2.00	100.0%
PART TIME	0.00	0.50	0.50	0.00	-100.0%
TOTAL	0.00	1.50	1.50	2.00	100.0%

SIGNIFICANT CHANGES:

Nash County shared in the expense of a veterans officer employed by Edgecombe County prior to FY16-17 with office hours in Nash County 2 days per week and expenditures based on the pro-rata portion of assistance provided to veterans in Nash County. The FY16-17 Approved budget split off from Edgecombe County and included funding for one Veteran Services Officer and one part time administrative position to be housed in the Administration Building full-time. Based on the trends in FY16-17 and the activity and needs to serve the over 8,000 veterans residing in Nash County more effectively, the FY17-18 budget includes the reclassification of the part-time position to full-time to provide for two full-time Veteran Services employees.

LOCAL HUMAN SERVICES

General Fund 0105890

	ACTUAL 2015-2016	APPROVED 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
STATE	0	0	0	0	0.0%
CHARGES AND FEES	0	0	0	0	0.0%
GENERAL FUND	0	194,575	194,575	192,550	-1.0%
TOTAL	\$ 0	194,575	194,575	192,550	-1.0%

EXPENSES:

CONTRIBUTIONS	\$ 600	3,600	3,600	1,600	-55.6%
TRI-COUNTY	42,000	42,000	42,000	42,000	0.0%
MY SISTERS HOUSE	9,200	9,200	9,200	9,200	0.0%
BEAVER CONTROL	4,000	4,000	4,000	4,000	0.0%
ARTS COUNCIL	30,000	30,000	30,000	30,000	0.0%
BOYS & GIRLS CLUB	25,000	25,000	25,000	25,000	0.0%
HOUSE THE CHILDREN	30,000	30,000	30,000	30,000	0.0%
DEPC	10,000	10,000	10,000	10,000	0.0%
BOY SCOUTS	775	775	775	750	-3.2%
SPAULDING CENTER	40,000	40,000	40,000	40,000	0.0%
TOTAL	\$ 191,575	194,575	194,575	192,550	-1.0%

SIGNIFICANT CHANGES:

No significant changes in funding for outside agencies in Local Human Services in FY17-18. No changes were made to direct appropriations to outside agencies.



CULTURAL**General Fund Summary**

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	165,366	131,397	130,598	130,598	-0.6%
LOCAL	20,080	19,000	19,000	14,000	-26.3%
CHARGES & FEES	118,265	78,400	78,400	116,900	49.1%
GENERAL FUND	0	1,335,106	1,354,375	1,318,963	-1.2%
TOTAL	\$ 303,711	1,563,903	1,582,373	1,580,461	1.1%

EXPENSES:					
SALARIES & BENEFITS	\$ 306,570	365,115	365,115	374,974	2.7%
SUPPLIES & OPERATIONS	1,067,012	1,062,189	1,063,704	1,074,889	1.2%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	165,367	131,397	148,352	130,598	-0.6%
RESERVE	8,499	5,202	5,202	0	-100.0%
TOTAL	\$ 1,547,448	1,563,903	1,582,373	1,580,461	1.1%

EMPLOYEES:					
FULL TIME	6.00	5.50	5.50	5.50	0.0%
PART TIME	2.50	2.50	2.50	2.50	0.0%
TOTAL	8.50	8.00	8.00	8.00	0.0%

SIGNIFICANT CHANGES:

Cultural activities funding for Nash County include Libraries and the Parks and Recreation department.

LIBRARIES**General Fund 0106110**

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	165,366	131,397	130,598	130,598	-0.6%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	928,441	928,441	933,738	0.6%
TOTAL	\$ 165,366	1,059,838	1,059,039	1,064,336	0.4%

EXPENSES:

BRASWELL LIBRARY - LOCAL	\$ 850,739	850,739	850,739	858,738	0.9%
BRASWELL LIBRARY - ONE CARD	5,000	5,000	5,000	5,000	0.0%
BRASWELL LIBRARY - GRANTS	165,367	131,397	130,598	130,598	-0.6%
BAILEY LIBRARY	13,500	13,500	13,500	14,000	3.7%
SPRING HOPE LIBRARY	13,500	13,500	13,500	14,000	3.7%
NASHVILLE LIBRARY	13,500	13,500	13,500	14,000	3.7%
MIDDLESEX LIBRARY	13,500	13,500	13,500	14,000	3.7%
WHITAKERS LIBRARY	13,500	13,500	13,500	14,000	3.7%
RESERVE	8,499	5,202	5,202	0	-100.0%
TOTAL	\$ 1,097,105	1,059,838	1,059,039	1,064,336	0.4%

SIGNIFICANT CHANGES:

Library services funded by the county include the Braswell Memorial Library in Rocky Mount and libraries in five towns throughout the county. Nash County provides direct local support as well as funds granted to Nash County by the State. The FY17-18 county funding for the local libraries increased by \$500 each over FY16-17 approved budget for a total of \$14,000 each. Library grant funding, which are pass-through funds, are budgeted at the same amount as in the FY16-17 amended budget since State funding for FY17-18 is currently unavailable. Local Funding in FY17-18 to Braswell Library increased \$7,999 based on the library request to increase overall funding using the current library funding formula. Increase to be funded if other participating jurisdictions increase funding based on the formula.

RECREATION

General Fund 0106120

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	20,080	19,000	19,000	14,000	-26.3%
CHARGES & FEES	118,265	78,400	78,400	116,900	49.1%
GENERAL FUND	0	406,665	425,934	385,225	-5.3%
TOTAL	\$ 138,345	504,065	523,334	516,125	2.4%

EXPENSES:					
SALARIES & BENEFITS	\$ 306,570	365,115	365,115	374,974	2.7%
SUPPLIES & OPERATIONS	143,773	138,950	140,465	141,151	1.6%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	17,754	0	0.0%
TOTAL	\$ 450,343	504,065	523,334	516,125	2.4%

EMPLOYEES:					
FULL TIME	6.00	5.50	5.50	5.50	0.0%
PART TIME	2.50	2.50	2.50	2.50	0.0%
TOTAL	8.50	8.00	8.00	8.00	0.0%

SIGNIFICANT CHANGES:

The change in the Recreation budget for FY17-18 is primarily due to the tiered cost of living adjustment.



EDUCATION

General Fund 0105910

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
RESTRICTED SALES TAXES	709,584	1,971,537	1,971,537	1,140,044	-42.2%
LOTTERY	400,000	400,000	400,000	0	-100.0%
GENERAL FUND	0	21,995,614	22,075,937	22,947,292	4.3%
TOTAL	\$ 1,109,584	24,367,151	24,447,474	24,087,336	-1.1%

EXPENSES:

NASH ROCKY MOUNT CURRENT	\$ 20,020,261	20,320,261	20,320,261	20,320,261	0.0%
NASH ROCKY MOUNT CAPITAL	1,396,890	1,396,890	1,396,890	1,396,890	0.0%
NASH ROCKY MT CAPITAL LOTTERY	587,462	400,000	400,000	0	-100.0%
NASH ROCKY MOUNT SPECIAL FUNDS	0	0	80,323	0	0.0%
COMMUNITY COLLEGE CURRENT	2,000,000	2,000,000	2,000,000	2,095,185	4.8%
COMMUNITY COLLEGE CAPITAL	250,000	250,000	250,000	275,000	10.0%
COMMUNITY COLLEGE ADD'L CAP	149,943	0	0	0	0.0%
COMMUNITY COLLEGE PARKING	135,000	0	0	0	0.0%
NCC CAPITAL RESERVE	100,000	0	0	0	0.0%
TOTAL	\$ 24,639,556	24,367,151	24,447,474	24,087,336	-1.1%

SIGNIFICANT CHANGES:

Education includes local funding for Nash Rocky Mount Schools and Nash Community College. There is no change in current and capital budgeting for NRMS in the FY17-18 budget. The lottery funds of \$400,000 which were part of a 3 year agreement which ended in FY16-17 are not budgeted for FY17-18. The FY17-18 budget includes an additional \$95,185 in current expense for NCC and an additional \$25,000 in capital outlay.



DEBT & LEASE PURCHASES*General Fund Summary*

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	1,123,462	936,000	936,000	936,000	0.0%
RESTRICTED SALES TAXES	2,346,560	1,397,703	1,397,703	2,416,101	72.9%
OTHER SOURCES-DEBT REFINANCE	0	0	0	0	0.0%
GENERAL FUND	0	2,698,153	21,732,153	2,465,822	-8.6%
TOTAL	\$ 3,470,022	5,031,856	24,065,856	5,817,923	15.6%
EXPENSES:					
LEASE PURCHASES	692,577	494,126	494,126	296,648	-40.0%
DEBT SERVICE	4,813,791	4,537,730	23,571,730	5,521,275	21.7%
TOTAL	\$ 5,506,368	5,031,856	24,065,856	5,817,923	15.6%

SIGNIFICANT CHANGES:

Explanations of changes in debt and lease purchases are provided on summary pages to follow.

LEASE PURCHASES

General Fund 0109105

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
GENERAL FUND	0	494,126	494,126	296,648	-40.0%
TOTAL	\$ 0	494,126	494,126	296,648	-40.0%
EXPENSES:					
2013 AMBULANCE LEASE	120,000	0	0	0	0.0%
2014 AMBULANCE LEASE	42,313	42,314	42,314	0	-100.0%
SUNTRUST LAPTOPS	52,201	0	0	0	0.0%
2015 AMBULANCE LEASE	82,625	82,626	82,626	82,627	0.0%
DELL DATA CENTER 1	75,585	75,586	75,586	0	-100.0%
DELL DATA CENTER 2	89,971	0	0	0	0.0%
DELL DATA CENTER 3	14,274	14,301	14,301	0	-100.0%
2016 DEFIBRILLATORS	127,063	127,064	127,064	127,064	0.0%
SECURITY	68,014	65,015	65,015	0	-100.0%
2016 PHONE	20,531	87,220	87,220	86,957	-0.3%
TOTAL	\$ 692,577	494,126	494,126	296,648	-40.0%

SIGNIFICANT CHANGES:

Lease purchases is a separate department to segregate financings of capital lease purchases apart from longer term debt issues, and to show all capital leases in one place in the budget. The decrease in FY17-18 is due primarily to the final payment of the Security System, the DATA Center Network upgrade from FY12-13 and the financing for ambulances from FY13-14.

DEBT SERVICE

General Fund 0109110

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	1,123,462	936,000	936,000	936,000	0.0%
RESTRICTED SALES TAXES	2,346,560	1,397,703	1,397,703	2,416,101	72.9%
OTHER SOURCES-DEBT REFINANCE	0	0	0	0	0.0%
GENERAL FUND	0	2,204,027	21,238,027	2,169,174	-1.6%
TOTAL	\$ 3,470,022	4,537,730	23,571,730	5,521,275	21.7%

EXPENSES:

NCC GO BONDS	752,770	737,258	737,258	725,635	-1.6%
LOB	2,092,763	2,495,457	2,346,611	1,642,488	-34.2%
LOB REFINANCING 2016	0	0	148,846	695,849	100.0%
OFU - LOB ESCROW	0	0	18,871,296	0	0.0%
NC OLD EASTERN REGION	115,385	115,385	115,385	115,385	0.0%
NASH CENTRAL HIGH FINANCING	625,351	0	0	0	0.0%
MIDDLESEX ELEMENTARY	399,274	399,276	399,276	399,280	0.0%
REFUND 2004 COPS	828,248	790,354	790,354	756,830	-4.2%
COURTHOUSE PROJECT	0	0	0	1,185,808	100.0%
DEBT ISSUANCE	0	0	162,704	0	0.0%
TOTAL	\$ 4,813,791	4,537,730	23,571,730	5,521,275	21.7%

SIGNIFICANT CHANGES:

Debt Service increased approximately \$984,000 in FY17-18 due to the Courthouse Expansion Project of \$1,185,808. Debt Service was reduced by approximately \$160,000 due to the 2010 LOB Refinancing in FY2016-17 and the 2004 COPS Refinance reduction of approximately \$31,000.



OTHER PROGRAMS*General Fund**Summary*

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
GENERAL FUND	\$ 769,930	155,000	186,760	90,000	-41.9%
TOTAL	\$ 769,930	155,000	186,760	90,000	-41.9%
EXPENSES:					
TRANSFER TO OTHER FUNDS	\$ 769,930	115,000	146,760	65,000	-43.5%
CONTINGENCY	\$ 0	40,000	40,000	25,000	-37.5%
TOTAL	\$ 769,930	155,000	186,760	90,000	-41.9%

SIGNIFICANT CHANGES:

Other Programs of the County include Contingency funding and Transfers to other funds from the General Fund.

CONTINGENCY*General Fund**0109400*

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
GENERAL FUND	\$ 0	40,000	40,000	25,000	-37.5%
TOTAL	\$ 0	40,000	40,000	25,000	-37.5%
EXPENSES:					
CONTINGENCY	0	40,000	40,000	25,000	-37.5%
TOTAL	\$ 0	40,000	40,000	25,000	-37.5%

SIGNIFICANT CHANGES:

A contingency of \$25,000 is budgeted for any unanticipated needs in FY17-18.

TRANSFER TO OTHER FUNDS

General Fund

0109500

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
GENERAL FUND	\$ 769,930	115,000	146,760	65,000	-43.5%
TOTAL	\$ 769,930	115,000	146,760	65,000	-43.5%
EXPENSES:					
TO ETS FUND	4,930	0	0	0	0.0%
TO CAPITAL RESERVE	0	0	31,760	0	0.0%
TO ROAD PROJECT	0	0	0	0	0.0%
TO ECONOMIC DEVELOPMENT'	0	0	0	0	0.0%
TO SENIOR CENTER	650,000	0	0	0	0.0%
TO REVALUATION FUND	115,000	115,000	115,000	65,000	-43.5%
TOTAL	\$ 769,930	115,000	146,760	65,000	-43.5%

SIGNIFICANT CHANGES:

This fund is used to budget transfer funds for special programs or capital projects from the General Fund. State statutes require annual funding in preparation for property revaluation. In anticipation of the next Revaluation in 2025 the County is transferring \$65,000 to the Revaluation Fund.



SPECIAL REVENUE**Summary**

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 184,129	15,000	15,000	30,000	100.0%
STATE	240,706	193,021	255,941	210,216	8.9%
LOCAL	0	0	0	0	0.0%
E911 CHARGES	366,837	435,684	435,684	472,433	8.4%
FIRE TAXES	3,109,841	3,080,396	3,080,396	3,197,750	3.8%
INTEREST INCOME	2,937	0	0	0	0.0%
MISCELLANEOUS	24,675	7,500	7,500	5,000	-33.3%
FUND BALANCE	0	761,112	897,222	522,174	-31.4%
TOURISM FUND	470,000	470,000	470,000	493,500	5.0%
GENERAL FUND	119,930	115,000	115,000	65,000	-43.5%
TOTAL	\$ 4,519,055	5,077,713	5,276,743	4,996,073	-1.6%

EXPENSES:

SALARIES & BENEFITS	\$ 107,954	139,054	139,054	140,425	1.0%
PROFESSIONAL SERVICES	308,572	297,156	297,156	80,000	-73.1%
SUPPLIES & OPERATIONS	837,247	939,787	980,982	915,432	-2.6%
CAPITAL OUTLAY	95,218	56,500	107,140	246,375	336.1%
CONTRACTS & GRANTS	173,021	173,021	190,216	190,216	9.9%
TRANSFER OUT	2,004,743	180,012	260,012	25,000	-86.1%
RESERVE	0	0	0	0	0.0%
REVALUATION RESERVE	0	115,000	115,000	65,000	-43.5%
FIRE SERVICES	2,982,780	3,177,183	3,187,183	3,333,625	4.9%
TOTAL	\$ 6,509,535	5,077,713	5,276,743	4,996,073	-1.6%

EMPLOYEES:

FULL TIME	2.00	2.00	2.00	2.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	2.00	2.00	2.00	2.00	0.0%

SIGNIFICANT CHANGES:

Nash County has various special revenue funds separate from the primary general fund based on the sources of the funds. These funds account for such things as fire tax revenues, the revaluation of property values, Emergency Telephone System surcharges, Sheriff controlled substance funds, Economic Development, Rural Operating Assistance Program (ROAP) and Nash Tourism. The following pages explain each fund and changes for next year.

ECONOMIC DEVELOPMENT FUND

Fund 022

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
STATE (NC EASTERN REGION) \$	0	0	45,725	0	0.0%
TRANSFER FROM GENERAL FUND	0	0	0	0	0.0%
FUND BALANCE	0	180,012	235,012	0	-100.0%
TOTAL	\$ 0	180,012	280,737	0	-100.0%

EXPENSES:

SUPPLIES & OPERATIONS \$	0	0	0	0	0.0%
CAPITAL OUTLAY	0	0	45,725	0	0.0%
TRANSFER OUT	2,004,743	180,012	235,012	0	-100.0%
TOTAL	\$ 2,004,743	180,012	280,737	0	-100.0%

SIGNIFICANT CHANGES:

The FY16-17 budget appropriated funds to transfer to Utility -Water Services to cover the final debt payment for Hwy 58 N Universal Leaf waterline debt service and the State pass-through funding for the Mid-Atlantic Parkway. There are no budgeted expenditures in the Economic Development fund for FY17-18.

EMERGENCY TELEPHONE SYSTEM FUND (Formerly E-911 FUND) Fund 025

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
E911 CHARGES	\$ 0	0	0	0	0.0%
WIRELESS CHARGES	366,837	435,684	435,684	472,433	8.4%
INTEREST	461	0	0	0	0.0%
GENERAL FUND	4,930	0	0	0	0.0%
FUND BALANCE	0	27,907	27,907	163,797	486.9%
TOTAL	\$ 372,228	463,591	463,591	636,230	37.2%

EXPENSES:					
SALARIES & BENEFITS	\$ 0	0	0	0	0.0%
SUPPLIES & OPERATIONS	411,474	446,091	446,091	403,855	-9.5%
CAPITAL OUTLAY	33,913	17,500	17,500	232,375	1227.9%
RESERVE	0	0	0	0	0.0%
TRANSFER OUT	0	0	0	0	0.0%
TOTAL	\$ 445,387	463,591	463,591	636,230	37.2%

EMPLOYEES:					
FULL TIME	0.00	0.00	0.00	0.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	0.00	0.00	0.00	0.00	0.0%

SIGNIFICANT CHANGES:

The Emergency Telephone System Fund (formerly the E911 Fund) includes operations for telephone costs, service maintenance, selective routing charges, wireless database charges and professional services for CAD/GIS Coordinator. Available annual funding is approved by the NC911 Board.

CONTROLLED SUBSTANCE FUND

Fund 027

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	67,685	20,000	20,000	20,000	0.0%
INTEREST	170	0	0	0	0.0%
MISCELLANEOUS INCOME	13,800	7,500	7,500	5,000	-33.3%
FUND BALANCE	0	38,500	55,500	35,000	-9.1%
TOTAL	\$ 81,655	66,000	83,000	60,000	-9.1%
EXPENSES:					
SUPPLIES & OPERATIONS	\$ 26,471	41,000	44,000	21,000	-48.8%
CAPITAL OUTLAY	29,000	25,000	14,000	14,000	-44.0%
CONTRACTS & GRANT	0	0	0	0	0.0%
TRANSFER OUT	0	0	25,000	25,000	100.0%
TOTAL	\$ 55,471	66,000	83,000	60,000	-9.1%

SIGNIFICANT CHANGES:

The Controlled Substance fund accounts for the state drug funds received by the County that are required to be used for law enforcement purposes. These funds originate from state controlled substance taxes and forfeitures. The funds are for discretionary use by the Sheriff and as grant matches. FY17-18 budget includes \$25,000 for capital outlay for the 3rd of 4 payments due to the County as reimbursement for the purchase of the Narcotics Building.

FEDERAL ASSET FORFEITURE

Fund 029

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 184,129	15,000	15,000	30,000	100.0%
INTEREST	278	0	0	0	0.0%
MISCELLANEOUS INCOME	8,603	0	0	0	0.0%
FUND BALANCE	0	97,843	151,953	107,502	9.9%
TOTAL	\$ 193,010	112,843	166,953	137,502	21.9%

EXPENSES:

SALARIES & BENEFITS	\$ 68,880	70,843	70,843	72,002	1.6%
SUPPLIES & OPERATIONS	68,064	28,000	66,195	65,500	133.9%
CAPITAL OUTLAY	32,305	14,000	29,915	0	-100.0%
TOTAL	\$ 169,249	112,843	166,953	137,502	21.9%

EMPLOYEES:

FULL TIME	1.00	1.00	1.00	1.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	1.00	1.00	1.00	1.00	0.0%

SIGNIFICANT CHANGES:

The Federal Asset Forfeiture fund accounts for the federal funds received by the County that are required to be used for law enforcement purposes. These funds originate from federal drug forfeitures. The majority of funding for FY17-18 is from a carryover of federal drug monies received in prior years and will be used by Sheriff's Office for supplies, equipment supplies, travel and training and informants. One Sheriff position is budgeted for replacement officer for DEA Task Force position.

RURAL OPERATING ASSISTANCE PROGRAM

Fund 051

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
STATE	\$ 173,021	173,021	190,216	190,216	9.9%
INTEREST	201	0	0	0	0.0%
FUND BALANCE	0	0	0	0	0.0%
TOTAL	\$ 173,222	173,021	190,216	190,216	9.9%

EXPENSES:

CONTRACTS & GRANTS	173,021	173,021	190,216	190,216	9.9%
TOTAL	\$ 173,021	173,021	190,216	190,216	9.9%

SIGNIFICANT CHANGES:

The Rural Operating Assistance Program (ROAP) funds are applied for annually and used to reimburse eligible transportation expenses. These funds, from three different sources, are used to support transportation services in Nash County. Allocations are for the Elderly & Disabled Transportation Assistance Program (EDTAP) which provides operating assistance for the transportation of elderly and disabled citizens, the Work First/Employment Program to provide operating assistance for transitional Work First and general public employment transportation needs, and Rural General Public (RGP) transportation assistance to provide funding for individuals who are not human service agency clients. Funding is subject to change as final numbers for FY17-18 are not yet available. Estimates are used for this document to be revised when notification is received.

REVALUATION FUND

Fund 110

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
INTEREST INCOME	\$ 467	0	0	0	0.0%
GENERAL FUND	115,000	115,000	115,000	65,000	-43.5%
FUND BALANCE	0	320,063	320,063	80,000	-75.0%
TOTAL	\$ 115,467	435,063	435,063	145,000	-66.7%
EXPENSES:					
SALARIES & BENEFITS	\$ 0	0	0	0	0.0%
PROFESSIONAL SERVICES	308,572	297,156	297,156	80,000	-73.1%
SUPPLIES & OPERATIONS	219	22,907	22,907	0	-100.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
REVALUATION RESERVE	0	115,000	115,000	65,000	-43.5%
TOTAL	\$ 308,791	435,063	435,063	145,000	-66.7%

SIGNIFICANT CHANGES:

Reserves for revaluation are required for Nash County by state statute for all counties in North Carolina. A revaluation of property values must be performed by each county at least every eight years and funds must be set aside to plan for this cost. Revaluation took place in 2017 with retainage of 10% for professional services due in FY17-18. In addition to the retainage budgeted for FY17-18, the budget also includes a transfer from the General Fund to maintain adequate reserves for the next revaluation scheduled for 2025.



FIRE DISTRICTS FUND**Fund 120**

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
STANHOPE FIRE TAX	\$ 65,927	63,084	63,084	69,048	9.5%
STONY CREEK FIRE TAX	11,197	11,197	11,197	10,612	-5.2%
GREEN HORNET FIRE TAX	114,675	155,764	155,764	166,134	6.7%
HARRISON FIRE TAX	155,406	152,012	152,012	169,598	11.6%
FERRELLS FIRE TAX	191,385	185,109	185,109	194,353	5.0%
N. S. GULLEY FIRE TAX	445,298	435,679	435,679	448,369	2.9%
SILVER LAKE FIRE TAX	10,412	9,713	9,713	9,637	-0.8%
SIMS FIRE TAX	8,452	7,929	7,929	8,037	1.4%
TRI COUNTY FIRE TAX	100,238	96,843	96,843	93,474	-3.5%
SALEM FIRE TAX	162,459	159,420	159,420	161,347	1.2%
WEST MOUNT FIRE TAX	342,889	335,662	335,662	333,757	-0.6%
COOPERS FIRE TAX	289,136	281,855	281,855	290,862	3.2%
CASTALIA FIRE TAX	119,972	114,131	114,131	125,235	9.7%
SPRING HOPE FIRE TAX	228,481	223,533	223,533	227,288	1.7%
MIDDLESEX FIRE TAX	144,535	139,879	139,879	141,739	1.3%
WHITAKERS FIRE TAX	198,477	194,120	194,120	203,850	5.0%
RED OAK FIRE TAX	376,393	370,694	370,694	377,915	1.9%
MOMEYER FIRE TAX	144,509	143,772	143,772	166,495	15.8%
INTEREST INCOME	967	0	0	0	0.0%
FUND BALANCE	0	96,787	106,787	135,875	40.4%
TOTAL	\$ 3,110,808	3,177,183	3,187,183	3,333,625	4.9%

FIRE DISTRICTS FUND

Fund 120

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
EXPENSES:					
STANHOPE FIRE DISTRICT	\$ 62,031	70,086	70,086	72,965	4.1%
STONY CREEK FIRE DISTRICT	8,288	11,197	11,197	10,612	-5.2%
GREEN HORNET FIRE DISTRICT	109,267	162,364	162,364	171,589	5.7%
HARRISON FIRE DISTRICT	143,915	171,012	171,012	179,598	5.0%
FERRELLS FIRE DISTRICT	182,579	205,924	205,924	204,432	-0.7%
N. S. GULLEY FIRE DISTRICT	427,415	435,679	435,679	448,369	2.9%
SILVER LAKE FIRE DISTRICT	9,639	9,713	9,713	9,637	-0.8%
SIMS FIRE DISTRICT	7,958	7,929	7,929	8,037	1.4%
TRI COUNTY FIRE DISTRICT	97,658	96,843	96,843	93,474	-3.5%
SALEM FIRE DISTRICT	155,942	159,420	159,420	190,272	19.4%
WEST MOUNT FIRE DISTRICT	333,307	349,044	349,044	343,380	-1.6%
COOPERS FIRE DISTRICT	277,866	288,438	288,438	302,151	4.8%
CASTALIA FIRE DISTRICT	112,825	126,231	126,231	133,316	5.6%
SPRING HOPE FIRE DISTRICT	222,694	229,115	229,115	233,092	1.7%
MIDDLESEX FIRE DISTRICT	136,578	145,602	145,602	152,441	4.7%
WHITAKERS FIRE DISTRICT	189,887	194,120	194,120	235,850	21.5%
RED OAK FIRE DISTRICT	362,202	370,694	370,694	377,915	1.9%
MOMEYER FIRE DISTRICT	142,729	143,772	153,772	166,495	15.8%
TOTAL	\$ 2,982,780	3,177,183	3,187,183	3,333,625	4.9%

SIGNIFICANT CHANGES:

Nash County levies a fire tax within eighteen special fire districts throughout the County. The revenues from these taxes must be used to provide for fire protection within each district. The County contracts with volunteer fire departments and towns to provide these services. Tax rates for the Districts are listed in section 7 of the Budget Ordinance of this document.

Harrison (Battleboro) at 30% and Red Oak at 70% serve the Stony Creek Fire District.

One fire district is requesting a tax increase for 2017-2018 to cover expenditures related to recruitment and retention incentive program.

	2016-17	2017-18	Increase
Castalia Fire District	\$0.0735	\$0.0785	\$0.0050

NASH TOURISM FUND

Fund 130

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
LOCAL	\$ 0	0	0	0	0.0%
INTEREST	393	0	0	0	0.0%
MISCELLANEOUS INCOME	2,272	0	0	0	0.0%
FUND BALANCE	0	0	0	0	0.0%
TDA	470,000	470,000	470,000	493,500	5.0%
TOTAL	\$ 472,665	470,000	470,000	493,500	5.0%

EXPENSES:					
SALARY & BENEFITS	\$ 39,074	68,211	68,211	68,423	0.3%
SUPPLIES & OPERATIONS	331,019	401,789	401,789	425,077	5.8%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANT	0	0	0	0	0.0%
TOTAL	\$ 370,093	470,000	470,000	493,500	5.0%

EMPLOYEES:					
FULL TIME	1.00	1.00	1.00	1.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	1.00	1.00	1.00	1.00	0.0%

SIGNIFICANT CHANGES:

Funding for Nash Tourism comes from the Nash Tourism Development Authority which is funded by a 5% occupancy tax in Nash County, 2% of which goes to the City of Rocky Mount. This fund handles expenses to promote tourism and travel within the County. The Nash Tourism Development Authority approves funding for Nash County Travel and Tourism. The Tourism Council will request funding from the TDA for FY17-18 without use of fund balance.



ENTERPRISE FUNDS*Summary*

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	209,366	205,500	205,500	206,000	0.2%
SCRAP METAL & RECYCLED OIL	51,605	10,000	10,000	58,000	480.0%
CHARGES & FEES	4,346,506	4,386,599	4,460,749	4,641,425	5.8%
MISCELLANEOUS INCOME	89,997	87,906	86,906	500	-99.4%
INTEREST INCOME	50,318	38,900	36,682	46,750	20.2%
TRANSFER IN	687,493	180,012	235,012	0	-100.0%
FUND BALANCE	0	473,674	699,687	308,160	-34.9%
TOTAL	\$ 5,435,285	5,382,591	5,734,536	5,260,835	-2.3%

EXPENSES:

SALARIES & BENEFITS	\$ 945,981	1,052,433	1,052,433	1,069,879	1.7%
SUPPLIES & OPERATIONS	2,682,262	3,165,037	3,061,982	3,223,515	1.8%
CAPITAL OUTLAY	21,250	71,000	126,000	66,200	-6.8%
POSTCLOSURE	(28,900)	100,000	100,000	100,000	0.0%
TRANSFER	565,728	635,342	635,342	633,495	-0.3%
DEBT SERVICE	370,813	358,779	358,779	167,746	-53.2%
TOTAL	\$ 4,557,134	5,382,591	5,334,536	5,260,835	-2.3%

EMPLOYEES:

FULL TIME	9.50	9.50	9.50	9.50	0.0%
PART TIME	20.50	20.50	20.50	20.80	1.5%
TOTAL	30.00	30.00	30.00	30.30	1.0%

SIGNIFICANT CHANGES:

The Enterprise Funds include operations and administration for Water and Sewer and Solid Waste Disposal Departments. The following pages provide additional information regarding these divisions.

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
CHARGES & FEES	\$ 0	0	0	0	0.0%
MISCELLANEOUS INCOME	0	0	0	0	0.0%
INTEREST INCOME	0	0	0	0	0.0%
FUND BALANCE	0	242,051	235,051	233,672	-3.5%
TOTAL	\$ 0	242,051	235,051	233,672	-3.5%

EXPENSES:					
SALARIES & BENEFITS	\$ 195,141	199,701	199,701	199,472	-0.1%
SUPPLIES & OPERATIONS	16,207	42,350	35,350	34,200	-19.2%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 211,348	242,051	235,051	233,672	-3.5%

EMPLOYEES:					
FULL TIME	3.00	3.00	3.00	3.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	3.00	3.00	3.00	3.00	0.0%

SIGNIFICANT CHANGES:

The Public Utilities Division of the Water/Sewer Fund accounts for the administrative functions of the department. There are no significant changes in the FY17-18 budget from the FY16-17 budget.

1607130
 1607140
 1609110
 1609500

WATER & SEWER SERVICES

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
STATE	\$ 0	0	0	0	0.0%
CHARGES & FEES	1,833,399	1,925,550	1,999,700	2,079,300	8.0%
MISCELLANEOUS INCOME	89,997	87,906	86,906	500	-99.4%
INTEREST INCOME	1,172	100	1,000	1,750	1650.0%
TRANSFER IN	687,493	180,012	235,012	0	-100.0%
FUND BALANCE	0	236,623	63,949	74,488	-68.5%
TOTAL	\$ 2,612,061	2,430,191	2,386,567	2,156,038	-11.3%

EXPENSES:					
SALARIES & BENEFITS	\$ 213,603	262,310	262,310	257,280	-1.9%
SUPPLIES & OPERATIONS	825,741	1,146,760	1,048,136	1,097,517	-4.3%
CAPITAL OUTLAY	0	27,000	82,000	0	-100.0%
TRANSFER	565,728	635,342	635,342	633,495	-0.3%
DEBT SERVICE	370,813	358,779	358,779	167,746	-53.2%
TOTAL	\$ 1,975,885	2,430,191	2,386,567	2,156,038	-11.3%

EMPLOYEES:					
FULL TIME	4.00	4.00	4.00	4.00	0.0%
PART TIME	0.50	0.50	0.50	0.80	60.0%
TOTAL	4.50	4.50	4.50	4.80	6.7%

SIGNIFICANT CHANGES:

The Water and Sewer Division includes operation of the water/sewer function for the County water/sewer system. The decrease in FY17-18 budget is primarily due to the final payment for the Hwy 58N Universal Leaf debt in FY16-17 and no capital outlay budgeted in FY17-18. The increase in salaries and benefits for FY2016-17 is due primarily to the implementation of the FY2015 Pay Study. The decrease in supplies and operations is due to decrease in estimated water purchase and sewer treatment based on analysis of use by CIEI.

Debt Schedule	Amount Borrowed	Amount Borrowed	Final Payment
1 - Bailey - Bend of River - Bentrige	1,500,000	1,500,000	October 2026
2 - Bailey Water Lines	1,122,000	1,122,000	May 2027

SOLID WASTE DIVISION

1664720

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	209,366	205,500	205,500	206,000	0.2%
SCRAP METAL & RECYCLED OIL	51,605	10,000	10,000	58,000	480.0%
LANDFILL TIPPING FEES	309,136	246,049	246,049	339,000	37.8%
RECYCLING FEES	2,161	0	0	0	0.0%
RURAL HOUSEHOLD FEES	2,201,810	2,215,000	2,215,000	2,223,125	0.4%
INTEREST INCOME	49,146	38,800	35,682	45,000	16.0%
FUND BALANCE	0	(5,000)	400,687	0	-100.0%
TOTAL	\$ 2,823,224	2,710,349	3,112,918	2,871,125	5.9%

EXPENSES:

SALARIES & BENEFITS	\$ 537,237	590,422	590,422	613,127	3.8%
SUPPLIES & OPERATIONS	1,840,314	1,975,927	1,978,496	2,091,798	5.9%
CAPITAL OUTLAY	21,250	44,000	44,000	66,200	50.5%
TRANSFER OUT	500,000	0	400,000	0	0.0%
POSTCLOSURE	(28,900)	100,000	100,000	100,000	0.0%
TOTAL	\$ 2,869,901	2,710,349	3,112,918	2,871,125	5.9%

EMPLOYEES:

FULL TIME	2.50	2.50	2.50	2.50	0.0%
PART TIME	20.00	20.00	20.00	20.00	0.0%
TOTAL	22.50	22.50	22.50	22.50	0.0%

SIGNIFICANT CHANGES:

The Solid Waste Disposal Division consists of solid waste disposal and convenience centers. Solid Waste Disposal includes operation of the construction and demolition landfill as well as oversight of the closed unlined landfill as required by state statute. Convenience Centers includes the operation of nine rural solid waste collection sites which handle rural household waste, yard waste, white goods and recyclable materials. Each site is manned with four part-time site attendants on rotating shifts Wednesday - Monday (closed Tuesdays as a cost saving measure). The Solid Waste fee is \$48/ton which includes the mandatory State tax of \$2/ton. The Convenience Center collection fee per rural household is to \$125. The Solid Waste Division budget reflects an increase in supplies and operations in the FY17-18 budget due to anticipated costs for site work to begin work on the C&D Landfill expansion, an estimated increase in electronic recycling costs based on historical trends. Capital outlay includes funding for used truck, 3 compactors and 2 receiver containers.

INTERNAL SERVICE FUND**Summary**

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
INTER-FUNDS SERVICES CHARGE	\$ 6,188,408	6,387,628	6,387,628	5,374,168	-15.9%
INTEREST INCOME	5,296	1,500	1,500	6,750	350.0%
MISCELLANEOUS INCOME	0	0	0	0	0.0%
FUND BALANCE FROM GENERAL FUND	0	772,260	772,260	260,000	-66.3%
	0	0	0	0	0.0%
TOTAL	\$ 6,193,704	7,161,388	7,161,388	5,640,918	-21.2%
EXPENSES:					
CLAIMS COSTS TO GENERAL FUND	\$ 7,333,308	7,121,388	7,121,388	5,600,918	-21.4%
RESERVE	0	0	0	0	0.0%
	0	40,000	40,000	40,000	0.0%
TOTAL	\$ 7,333,308	7,161,388	7,161,388	5,640,918	-21.2%

SIGNIFICANT CHANGES:

Nash County has two Internal Service funds separate from the primary general fund. These funds are the Employee Insurance Fund, which account for service charges, claims and administrative costs for medical & dental insurance and the wellness clinic and the Workers Compensation Fund.

EMPLOYEES INSURANCE FUND

Fund 080

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
INTER-FUNDS SERVICES CHARGE	\$ 5,989,197	6,085,178	6,085,178	5,174,168	-15.0%
INTEREST INCOME	2,974	1,500	1,500	1,750	16.7%
MISCELLANEOUS INCOME	0	0	0	0	0.0%
FUND BALANCE FROM GENERAL FUND	0	609,710	609,710	0	-100.0%
	0	0	0	0	0.0%
TOTAL	\$ 5,992,171	6,696,388	6,696,388	5,175,918	-22.7%

EXPENSES:

CLAIMS/ADMIN/WELLNESS	\$ 6,854,230	6,696,388	6,696,388	5,175,918	-22.7%
TO GENERAL FUND	0	0	0	0	0.0%
RESERVE	0	0	0	0	0.0%
TOTAL	\$ 6,854,230	6,696,388	6,696,388	5,175,918	-22.7%

SIGNIFICANT CHANGES:

The Employees Insurance Fund houses the funding for the Employees Health and Dental Insurance. These costs are funded departmentally and through employee-paid dependent coverage. The FY17-18 budget for claims decreased based on the counties move from a self insured health plan to the NC State Health Plan (eliminating the need for stop-loss and the County Health Clinic expenditures). Pre-65 retirees moved to an individual market place plan with Blue Cross Blue Shield.

WORKERS COMPENSATION*Fund 085*

	ACTUAL 2015-2016	BUDGET 2016-2017	AMENDED 2016-2017	APPROVED 2017-2018	CHG
REVENUES:					
INTER-FUNDS SERVICES CHARGE	\$ 199,211	302,450	302,450	200,000	-33.9%
INTEREST INCOME	2,322	0	0	5,000	100.0%
FUND BALANCE	0	162,550	162,550	260,000	60.0%
FROM GENERAL FUND	0	0	0	0	0.0%
TOTAL	\$ 201,533	465,000	465,000	465,000	0.0%

EXPENSES:

CLAIMS & ADMINISTRATIVE COSTS	\$ 479,078	425,000	425,000	425,000	0.0%
RESERVE	0	40,000	40,000	40,000	0.0%
TOTAL	\$ 479,078	465,000	465,000	465,000	0.0%

SIGNIFICANT CHANGES:

The Worker's Compensation Fund was set-up to maintain claims and funding for workers compensation separately from other employee benefits. The current year increase in fund balance appropriation is based on current trend of charges and claims.

